

## Subpart B—Branch Line Accounting System

### 900 Definitions.

Unless otherwise required by context, the following definitions apply in this subpart:

*Account* means an account in the STB's Uniform System of Accounts (USOA), for Railroad companies (49 CFR Part 1201, Subpart A).

*IC Act* means the Interstate Commerce Act (49 U.S.C. 1 *et seq.*), as amended.

*Branch Line* or *Branch* means a rail line or segment of line which (a) has been designated on a transportation system diagram in categories (1), (2), (3), or (4) (49 CFR 1152.10(b) (1), (2), (3), (4)); or (b) is the subject of a directed service order under section 304(d)(3) of the 3R Act; or (c) is the subject of a rail continuation service agreement entered into prior to the designation of the line on a system diagram.

*STB* or *Board* means the Surface Transportation Board.

*Designated State agency* means the instrumentality created by a State or designated by appropriate authority to administer or coordinate its State rail plan as required by section 5(j)(2) of the Department of Transportation Act (90 Stat. 131) or section 402(c)(1)(A) of the 3R Act (87 Stat. 985) or regulations promulgated pursuant thereto.

*Railroad* means a common carrier by railroad, as defined in section 1(3) of the Interstate Commerce Act (49 U.S.C. 1(3)).

*3R Act* means the Regional Rail Reorganization Act of 1973, Pub. L. 93-236, 87 Stat. 985, as amended.

*4R Act* means the Railroad Revitalization and Regulatory Reform Act of 1976, Pub. L. 94-210, 90 Stat. 31.

*XX*, when used in place of digits in a six-digit account number, means that all accounts containing the remaining four-digits are included. Example: *11-21-XX* refers to all salary and wage accounts for locomotives because *11* designates salaries and wages and *21* designates locomotives. Thus, *11-21-XX* includes all of the following accounts: *11-21-01*; *11-21-40*; *11-21-48*; *11-21-39*; and *11-21-99*. Similarly, *XX-31-67* means all ac-

counts containing *31* (train operations) and *67* (locomotive fuel).

[43 FR 1733, Jan. 11, 1978, as amended at 47 FR 49596, Nov. 1, 1982; 67 FR 57533, Sept. 11, 2002]

### 910 Purpose and scope.

Section 205(e)(1)(A) of the 3R Act directs the office to issue regulations which will permit the collection and publication by the Consolidated Rail Corp. (ConRail), or by profitable railroads of information necessary to determine accurately the revenues attributable, avoidable costs, and service units of light-density lines scheduled for abandonment. This accurate information is intended to facilitate the determination of the revenues and avoidable costs in abandonment proceedings and in potential offers of subsidy. This information is intended to be compatible with the Regional Subsidy Standards, for those lines which were not conveyed to ConRail under the final system plan and with the National Subsidy Standards (49 CFR Part 1152, Subpart D), for all other lines. The purpose of the Branch Line Accounting System regulations is to specify an accounting system for the collection and publication of this information.

[43 FR 1733, Jan. 11, 1978, as amended at 47 FR 49596, Nov. 1, 1982; 67 FR 57533, Sept. 11, 2002]

### 920 Collection of data.

(a) *Lines for which data collection is required.* The railroad shall collect data on all branch lines which meet the criteria listed in paragraphs 1 through 4 below. The data to be collected are specified in section 920(b).

(1) Branch lines in categories (1), (2), and (3) on the System Diagram Map include, respectively, lines for which a carrier intends to file an abandonment application within three years, lines which the carrier has under study and are potentially subject to abandonment, and lines for which an abandonment application is pending before the Board. The collection of data on such lines shall commence on the first day of the month after the line has been designated in one of the categories and will continue so long as the branch line is retained in one of these categories. The assignment and apportionment

methodology set forth in Part 1152, Subchapter B (National Subsidy Standards), shall be applied.

(2) For branch lines operated under an order directing service, under section 304(d)(3) of the 3R Act, data shall be collected from the effective date of the order until the order is withdrawn.

(3) For branch lines operated under a rail service continuation agreement under section 1a(6)(a) of the IC Act, data shall be collected from the effective date of the agreement until the termination of the agreement. The assignment and apportionment methodology set forth in Part 1152, Subchapter B (National Subsidy Standards), shall be applied.

(4) For branch lines operated under a rail service continuation agreement under section 304 of the 3R Act, data collection shall commence on the effective date of the agreement and shall continue until the termination date of the agreement.

(b) *Data to be collected.* The data collected shall include the items of revenue, expense, and service units which are specified in 49 CFR 1152, as described in the account texts listed in section 950. The format for presentation of these data is specified in section 940.

[43 FR 1733, Jan. 11, 1978, as amended at 47 FR 49596, Nov. 1, 1982; 67 FR 57533, Sept. 11, 2002]

### 930 Publication of data.

(a) *General.* The railroad shall file on or before June 30 of each calendar year the certification included in these regulations as Appendix I. The railroad shall include a description of each branch line using the format set forth in Appendix I of these regulations. The description of each branch line requires the same data as that submitted under 49 CFR 1152.11. This section prescribes the branch line information required in conjunction with the system diagram maps specifying the line's designation,

states and counties traversed, delineation of mileposts, and location of agency and terminal stations.

(b) [Reserved]

(c) *Access to records.* The records, accounts, working papers, and other documents reflecting the revenues, cost, and service unit data of each branch line for which the railroad must maintain data shall be made available for inspection and examination by the Board and, for lines situated within its State, by the designated State agency at a time and place mutually agreeable to the parties. The railroad shall also reproduce such records for the designated State agency, provided the agency pays the reasonable cost thereof.

(d) *Waivers and modifications.* The STB's Office of Economics, Environmental Analysis, and Administration may, with respect to individual requests, upon good cause shown, waive or modify any requirement of this section not required by law.

[43 FR 1733, Jan. 11, 1978, as amended at 44 FR 9730, Feb. 14, 1979; 47 FR 49596, Nov. 1, 1982; 67 FR 57533, Sept. 11, 2002]

### 940 Annual branch line report.

This section specifies the format in which the data collected for each branch line shall be maintained. Definitions of each account are presented in section 950.

(A) Attributable revenue		Amount
101	Freight .....	.....
104	Switching .....	.....
105	Water transfers .....	.....
106	Demurrage .....	.....
110	Incidental .....	.....
121	Joint facility—credit .....	.....
122	Joint facility—debit .....	.....
506	Revenue from property used in other than carrier operations .....	.....
510	Miscellaneous rent income .....	.....
519	Miscellaneous income .....	.....
599	Subsidy payments from preexisting contracts .....	.....
Total attributable revenues .....		.....

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(B) ON-BRANCH AVOIDABLE COSTS

Line item—(a)	Freight			
	Salaries and wages—(b)	Material, tools, supplies, fuels, and lubricants—(c)	Purchased services—(d)	General—(e)
(1) Actual or apportioned expense accounts:				
Way and structures: Administration:				
001 Track .....	.....	.....	.....	.....
002 Bridge and Building .....	.....	.....	.....	.....
003 Signal .....	.....	.....	.....	.....
004 Communication .....	.....	.....	.....	.....
005 Other .....	.....	.....	.....	.....
Repair and maintenance:				
006 Roadway—Running .....	.....	.....	.....	.....
007 Roadway—Switching .....	.....	.....	.....	.....
008 Tunnels and Subways—Running .....	.....	.....	.....	.....
009 Tunnels and Subways—Switching .....	.....	.....	.....	.....
010 Bridges and Culverts—Running .....	.....	.....	.....	.....
011 Bridges and Culverts—Switching .....	.....	.....	.....	.....
012 Ties—Running .....	N/A	.....	N/A	N/A
013 Ties—Switching .....	N/A	.....	N/A	N/A
014 Rail—Running .....	N/A	.....	N/A	N/A
015 Rail—Switching .....	N/A	.....	N/A	N/A
016 Other Track Material—Running .....	N/A	.....	N/A	N/A
017 Other Track Material—Switching .....	N/A	.....	N/A	N/A
018 Ballast—Running .....	N/A	.....	N/A	N/A
019 Ballast—Switching .....	N/A	.....	N/A	N/A
020 Track Laying and Surfacing—Running .....	.....	.....	.....	.....
021 Track Laying and Surfacing—Switching .....	.....	.....	.....	.....
022 Road Property Damaged—Running .....	.....	.....	.....	.....
023 Road Property Damaged—Switching .....	.....	.....	.....	.....
024 Road Property Damaged—Other .....	.....	.....	.....	.....
025 Signals and Interlockers—Running .....	.....	.....	.....	.....
026 Signals and Interlockers—Switching .....	.....	.....	.....	.....
027 Communications Systems .....	.....	.....	.....	.....
028 Electric Power Systems .....	.....	.....	.....	.....
029 Highway Grade Crossings—Running .....	.....	.....	.....	.....
030 Highway Grade Crossings—Switching .....	.....	.....	.....	.....
031 Station and Office Buildings .....	.....	.....	.....	.....
032 Shop Buildings—Locomotives .....	.....	.....	.....	.....
033 Shop Buildings—Freight Cars .....	.....	.....	.....	.....
034 Shop Buildings—Other Equipment .....	.....	.....	.....	.....
101 Locomotive Servicing Facilities .....	.....	.....	.....	.....
102 Miscellaneous Buildings and Structures .....	.....	.....	.....	.....
103 Coal Terminals .....	.....	.....	.....	.....
104 Ore Terminals .....	.....	.....	.....	.....
105 Other Marine Terminals .....	.....	.....	.....	.....
106 TOFC/COFC—Terminals .....	.....	.....	.....	.....
107 Motor Vehicle Loading and Distribution Facilities .....	.....	.....	.....	.....
108 Facilities for Other Specialized Service Operations .....	.....	.....	.....	.....
109 Roadway Machines .....	.....	.....	.....	.....
110 Small Tools and Supplies .....	.....	.....	.....	.....
111 Snow Removal .....	.....	.....	.....	.....
112 Fringe Benefits—Running .....	N/A	N/A	N/A	.....
113 Fringe Benefits—Switching .....	N/A	N/A	N/A	.....
114 Fringe Benefits—Other .....	N/A	N/A	N/A	.....
115 Casualties and Insurance—Running .....	N/A	N/A	N/A	.....
116 Casualties and Insurance—Switching .....	N/A	N/A	N/A	.....
117 Casualties and Insurance—Other .....	N/A	N/A	N/A	.....
118 Lease Rentals—Debit—Running .....	N/A	N/A	.....	N/A
119 Lease Rentals—Debit—Switching .....	N/A	N/A	.....	N/A
120 Lease Rentals—Debit—Other .....	N/A	N/A	.....	N/A
121 Lease Rentals—(Credit)—Running .....	N/A	N/A	.....	N/A
122 Lease Rentals—(Credit)—Switching .....	N/A	N/A	.....	N/A
123 Lease Rentals—(Credit)—Other .....	N/A	N/A	.....	N/A
124 Joint Facility Rent—Debit—Running .....	N/A	N/A	.....	N/A
125 Joint Facility Rent—Debit—Switching .....	N/A	N/A	.....	N/A
126 Joint Facility Rent—Debit—Other .....	N/A	N/A	.....	N/A
127 Joint Facility Rent—(Credit)—Running .....	N/A	N/A	.....	N/A
128 Joint Facility Rent—(Credit)—Switching .....	N/A	N/A	.....	N/A
129 Joint Facility Rent—(Credit)—Other .....	N/A	N/A	.....	N/A
130 Other Rents—Debit—Running .....	N/A	N/A	.....	N/A

## (B) ON-BRANCH AVOIDABLE COSTS—Continued

Line item—(a)	Freight			
	Salaries and wages—(b)	Material, tools, supplies, fuels, and lubricants—(c)	Purchased services—(d)	General—(e)
131 Other Rents—Debit—Switching .....	N/A	N/A	.....	N/A
132 Other Rents—Debit—Other .....	N/A	N/A	.....	N/A
133 Other Rents—(Credit)—Running .....	N/A	N/A	.....	N/A
134 Other Rents—(Credit)—Switching .....	N/A	N/A	.....	N/A
135 Other Rents—(Credit)—Other .....	N/A	N/A	.....	N/A
136 Depreciation—Running .....	N/A	N/A	N/A	.....
137 Depreciation—Switching .....	N/A	N/A	N/A	.....
138 Depreciation—Other .....	N/A	N/A	N/A	.....
139 Joint Facility—Debit—Running .....	N/A	N/A	.....	N/A
140 Joint Facility—Debit—Switching .....	N/A	N/A	.....	N/A
141 Joint Facility—Debit—Other .....	N/A	N/A	.....	N/A
142 Joint Facility—(Credit)—Running .....	N/A	N/A	.....	N/A
143 Joint Facility—(Credit)—Switching .....	N/A	N/A	.....	N/A
144 Joint Facility—(Credit)—Other .....	N/A	N/A	.....	N/A
145 Dismantling Retired Road Property—Running .....	.....	.....	.....	.....
146 Dismantling Retired Road Property—Switching .....	.....	.....	.....	.....
147 Dismantling Retired Road Property—Other .....	.....	.....	.....	.....
148 Other—Running .....	.....	.....	.....	.....
149 Other—Switching .....	.....	.....	.....	.....
150 Other—Other .....	.....	.....	.....	.....
151 Total Way and Structures .....	.....	.....	.....	.....
Equipment: Locomotives:				
201 Administration .....	.....	.....	.....	.....
202 Repair and Maintenance .....	.....	.....	.....	.....
203 Machinery Repair .....	.....	.....	.....	.....
204 Equipment Damaged .....	.....	.....	.....	.....
205 Fringe Benefits .....	N/A	N/A	N/A	.....
206 Other Casualties and Insurance .....	N/A	N/A	N/A	.....
207 Lease Rentals—Debit .....	N/A	N/A	.....	N/A
208 Lease Rentals—(Credit) .....	N/A	N/A	.....	N/A
209 Joint Facility Rent—Debit .....	N/A	N/A	.....	N/A
210 Joint Facility Rent—(Credit) .....	N/A	N/A	.....	N/A
211 Other Rents—Debit .....	N/A	N/A	.....	N/A
212 Other Rents—(Credit) .....	N/A	N/A	.....	N/A
213 Depreciation .....	N/A	N/A	N/A	.....
214 Joint Facility—Debit .....	N/A	N/A	.....	N/A
215 Joint Facility—(Credit) .....	N/A	N/A	.....	N/A
216 Repairs Billed to Others—(Credit) .....	N/A	N/A	.....	N/A
217 Dismantling Retired Property .....	.....	.....	.....	.....
218 Other .....	.....	.....	.....	.....
219 Total Locomotives .....	.....	.....	.....	.....
Freight cars:				
220 Administration .....	.....	.....	.....	.....
221 Repair and Maintenance .....	.....	.....	.....	.....
222 Machinery Repair .....	.....	.....	.....	.....
223 Equipment Damaged .....	.....	.....	.....	.....
224 Fringe Benefits .....	N/A	N/A	N/A	.....
225 Other Casualties and Insurance .....	N/A	N/A	N/A	.....
226 Lease Rentals—Debit .....	N/A	N/A	.....	N/A
227 Lease Rentals—(Credit) .....	N/A	N/A	.....	N/A
228 Joint Facility Rent—Debit .....	N/A	N/A	.....	N/A
229 Joint Facility Rent—(Credit) .....	N/A	N/A	.....	N/A
230 Other Rents—Debit .....	N/A	N/A	.....	N/A
231 Other Rents—(Credit) .....	N/A	N/A	.....	N/A
232 Depreciation .....	N/A	N/A	N/A	.....
233 Joint Facility—Debit .....	N/A	N/A	.....	N/A
234 Joint Facility—(Credit) .....	N/A	N/A	.....	N/A
235 Repairs Billed to Others—(Credit) .....	N/A	N/A	.....	N/A
236 Dismantling Retired Property .....	.....	.....	.....	.....
237 Other .....	.....	.....	.....	.....
238 Total Freight Cars .....	.....	.....	.....	.....
Other Equipment:				
301 Administration .....	.....	.....	.....	.....
Repair and Maintenance:				
302 Trucks, Trailers, and Containers—Revenue Service .....	.....	.....	.....	.....
303 Floating Equipment—Revenue Service .....	.....	.....	.....	.....
304 Floating and Other Revenue Equipment .....	.....	.....	.....	.....

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## (B) ON-BRANCH AVOIDABLE COSTS—Continued

Line item—(a)	Freight			
	Salaries and wages—(b)	Material, tools, supplies, fuels, and lubricants—(c)	Purchased services—(d)	General—(e)
305 Computers and Data Processing Systems .....	.....	.....	.....	.....
306 Machinery .....	.....	.....	.....	.....
307 Work and Other Non-Revenue Equipment .....	.....	.....	.....	.....
308 Equipment Damaged .....	.....	.....	.....	.....
309 Fringe Benefits .....	N/A	N/A	N/A	.....
310 Other Casualties and Insurance .....	N/A	N/A	N/A	.....
311 Lease Rentals—Debit .....	N/A	N/A	.....	N/A
312 Lease Rentals—(Credit) .....	N/A	N/A	.....	N/A
313 Joint Facility Rent—Debit .....	N/A	N/A	.....	N/A
314 Joint Facility Rent—(Credit) .....	N/A	N/A	.....	N/A
315 Other Rents—Debit .....	N/A	N/A	.....	N/A
316 Other Rents—(Credit) .....	N/A	N/A	.....	N/A
317 Depreciation .....	N/A	N/A	N/A	.....
318 Joint Facility—Debit .....	N/A	N/A	.....	N/A
319 Joint Facility—(Credit) .....	N/A	N/A	.....	N/A
320 Repairs Billed to Others—(Credit) .....	.....	.....	.....	.....
321 Dismantling Retired Property .....	.....	.....	.....	.....
322 Other .....	.....	.....	.....	.....
323 Total Other Equipment .....	.....	.....	.....	.....
324 Total Equipment .....	.....	.....	.....	.....
Transportation: Train operations:				
401 Administration .....	.....	.....	.....	.....
402 Engine Crews .....	.....	.....	.....	.....
403 Train Crews .....	.....	.....	.....	.....
404 Dispatching Trains .....	.....	.....	.....	.....
405 Operating Signals and Interlockers .....	.....	.....	.....	.....
406 Operating Drawbridges .....	.....	.....	.....	.....
407 Highway Crossing Protection .....	.....	.....	.....	.....
408 Train Inspection and Lubrication .....	.....	.....	.....	.....
409 Locomotive Fuel .....	.....	.....	.....	.....
410 Electric Power Purchased or Produced for Motive Power .....	.....	.....	.....	.....
411 Servicing Locomotives .....	.....	.....	.....	.....
412 Freight Lost or Damaged—Solely Related .....	N/A	N/A	N/A	.....
413 Clearing Wrecks .....	.....	.....	.....	.....
414 Fringe Benefits .....	N/A	N/A	N/A	.....
415 Other Casualties and Insurance .....	N/A	N/A	N/A	.....
416 Joint Facility—Debit .....	N/A	N/A	.....	N/A
417 Joint Facility—(Credit) .....	N/A	N/A	.....	N/A
418 Other .....	.....	.....	.....	.....
419 Total Train Operations .....	.....	.....	.....	.....
Yard Operations:				
420 Administration .....	.....	.....	.....	.....
421 Switch Crews .....	.....	.....	.....	.....
422 Controlling Operations .....	.....	.....	.....	.....
423 Yard and Terminal Clerical .....	.....	.....	.....	.....
424 Operating Switches, Signals Retarders and Humps .....	.....	.....	.....	.....
425 Locomotive Fuel .....	.....	.....	.....	.....
426 Electric Power Purchased or Produced for Motive Power .....	.....	.....	.....	.....
427 Servicing Locomotives .....	.....	.....	.....	.....
428 Freight Lost or Damaged—Solely Related .....	N/A	N/A	N/A	.....
429 Clearing Wrecks .....	.....	.....	.....	.....
430 Fringe Benefits .....	N/A	N/A	N/A	.....
431 Other Casualties and Insurance .....	N/A	N/A	N/A	.....
432 Joint Facility—Debit .....	N/A	N/A	.....	N/A
433 Joint Facility—(Credit) .....	N/A	N/A	.....	N/A
434 Other .....	.....	.....	.....	.....
435 Total Yard Operations .....	.....	.....	.....	.....
Train and Yard Operations Common:				
501 Cleaning Car Interiors .....	.....	.....	.....	N/A
502 Adjusting and Transferring Loads .....	.....	.....	.....	N/A
503 Car Loading Devices and Grain Doors .....	.....	.....	.....	N/A
504 Freight Lost or Damaged—all other .....	N/A	N/A	N/A	.....
505 Fringe Benefits .....	N/A	N/A	N/A	.....
506 Total Train and Yard Operations Common .....	.....	.....	.....	.....
Specialized Service Operations:				
507 Administration .....	.....	.....	.....	.....
508 Pickup and Delivery and Marine Line Haul .....	.....	.....	.....	.....

## (B) ON-BRANCH AVOIDABLE COSTS—Continued

Line item—(a)	Freight			
	Salaries and wages—(b)	Material, tools, supplies, fuels, and lubricants—(c)	Purchased services—(d)	General—(e)
509 Loading and Unloading and Local Marine .....				
510 Protection Services .....				
511 Freight Lost or Damaged—Solely Related .....	N/A	N/A	N/A	
512 Fringe Benefits .....	N/A	N/A	N/A	
513 Casualties and Insurance .....	N/A	N/A	N/A	
514 Joint Facility—Debit .....	N/A	N/A		N/A
515 Joint Facility—(Credit) .....	N/A	N/A		N/A
516 Other .....				
517 Total Specialized Services Operations .....				
Administrative Support Operations:				
518 Administration .....				
519 Employees Performing Clerical and Accounting Functions .....				
520 Communication Systems Operation .....				
521 Loss and Damage Claims Processing .....				
522 Fringe Benefits .....	N/A	N/A	N/A	
523 Casualties and Insurance .....	N/A	N/A	N/A	
524 Joint Facility—Debit .....	N/A	N/A		N/A
525 Joint Facility—(Credit) .....	N/A	N/A		N/A
526 Other .....				
527 Total Administrative Support Operations .....				
528 Total transportation .....				
General and Administrative:				
601 Officers—General Administration .....				
602 Accounting, Auditing and Finance .....				
603 Management Services and Data Processing .....				
604 Marketing .....				
605 Sales .....				
606 Industrial Development .....				
607 Personnel and Labor Relations .....				
608 Legal and Secretarial .....				
609 Public Relations and Advertising .....				
610 Research and Development .....				
611 Fringe Benefits .....	N/A	N/A	N/A	
612 Casualties and Insurance .....	N/A	N/A	N/A	
613 Writedown of Uncollectible Accounts .....	N/A	N/A	N/A	
614 Property Taxes .....	N/A	N/A	N/A	
615 Other Taxes Except on Corporate Income or Payrolls .....	N/A	N/A	N/A	
616 Joint Facility—Debit .....	N/A	N/A		N/A
617 Joint Facility—(Credit) .....	N/A	N/A		N/A
618 Other .....				
619 Total General and Administrative .....				
620 Total Carrier Operating Expenses .....				
				Amount
(2) Other Computed Cost Elements:				
651 Locomotives return on investment .....				
652 Freight train car costs .....				
01 Per day costs .....				
02 Mileage costs .....				
654 Rehabilitation .....				
664 Deadheading, taxi and hotel costs .....				
01 Deadheading .....				
02 Taxi .....				
03 Hotel .....				
665 Overhead movement costs .....				
01 Transportation .....				
02 Equipment .....				
03 Freight train cars—mileage portion .....				
Total Computed On-Branch Costs .....				
(3) Off-Branch Avoidable Costs:				
661 Terminal Costs .....				
01 Modified terminal costs .....				
02 Normal terminal costs .....				
03 Interchange costs .....				
662 Freight train car costs .....				

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	Amount
663 Freight train revenue ton-mile costs .....	
Total Off-Branch Avoidable Costs .....	
(4) All Other Avoidable Costs:	
671 Working capital .....	
672 Required capital expenditures .....	
673 Deferred maintenance .....	
674 Current cost of freight train cars, locomotives, and other equipment .....	
675 Foregone tax benefits .....	
676 Administrative costs .....	
677 Deferred subsidy payment costs .....	
678 Casualty reserve expenses .....	
Total, all other avoidable costs .....	
681 Reasonable return on the value of property .....	
682 Management fee .....	
(5) Total of avoidable costs, reasonable return and management fee .....	\$

## (C) Service Units

		Direct on-branch	Overhead movement
(1) On-Branch Service Units—Freight-Car Accounts:			
821	Freight train car miles (loaded and empty):		
01	Box—Plain 40 foot .....		
02	Box—Plain 50 foot or longer .....		
03	Box—Equipped .....		
04	Gondola—Plain .....		
05	Gondola—Equipped .....		
06	Hopper—Covered .....		
07	Hopper—Open top—General Service .....		
08	Hopper—Open top—Special Service .....		
09	Refrigerator—Mechanical .....		
10	Refrigerator—Nonmechanical .....		
11	Flat—TOFC/COFC .....		
12	Flat—Multi-level .....		
13	Flat—General Service .....		
14	Flat—Other .....		
15	All other cars .....		
823	Freight-train Car-days (loaded and empty):		
01	Box—Plain 40 foot .....		
02	Box—Plain 50 foot or longer .....		
03	Box—Equipped .....		
04	Gondola—Plain .....		
05	Gondola—Equipped .....		
06	Hopper—Covered .....		
07	Hopper—Open top—General Service .....		
08	Hopper—Open top—Special Service .....		
09	Refrigerator—Mechanical .....		
10	Refrigerator—Nonmechanical .....		
11	Flat—TOFC/COFC .....		
12	Flat—Multi-level .....		
13	Flat—General Service .....		
14	Flat—Other .....		
15	All other cars .....		
		Total off-branch	Overhead movement
			Net off-branch
Locomotive-Mile Accounts			
813	Road locomotive unit miles .....		
841	Road diesel locomotive gross ton-miles .....		
842	Road electric locomotive gross ton-miles .....		
Locomotive Unit Hour Accounts			
832	Road locomotive unit hours .....		
833	Road diesel locomotive unit hours .....		
834	Road electric locomotive unit hours .....		
835	Yard locomotive unit hours .....		
836	Yard diesel locomotive unit hours .....		
837	Yard electric locomotive unit hours .....		
Rented or Leased Equipment			
851	Freight train car-days .....		
852	Floating equipment car-days .....		

	Total off-branch	Overhead movement	Net off-branch
855 Locomotive days .....			
Train hours .....			
861 Train hours .....			
<hr/>			
	Total off-branch	Overhead movement	Net off-branch
(2) Off-Branch Service Units—Car-Mile Accounts:			
822 Freight train loaded car-miles by car type:			
01 Box—General service—unequipped .....			
02 Box—General service—equipped .....			
03 Box—Special service .....			
04 Gondola—General service .....			
05 Gondola—Special service .....			
06 Hopper—open—General service .....			
07 Hopper—open—Special service .....			
08 Hopper—covered .....			
09 Stock .....			
10 Flat—General service .....			
11 Flat—Special service .....			
12 Flat—TOFC .....			
13 Autorack .....			
14 Refrigerator—Meat mechanical .....			
15 Refrigerator—Other mechanical .....			
16 Refrigerator—Meat nonmechanical .....			
17 Refrigerator—Other nonmechanical .....			
18 Tank 9,999 gallons and under .....			
19 Tank 10,000–18,999 gal .....			
20 Tank 19,000–21,999 gal .....			
21 Tank 22,000–27,999 gal .....			
22 Tank 28,000–31,999 gal .....			
23 Tank 32,000 and over .....			
24 All other .....			
Ton-Mile Accounts			
831 Revenue ton-miles .....			

[43 FR 1733, Jan. 11, 1978, as amended at 43 FR 28498, June 30, 1978; 44 FR 9730, Feb. 14, 1979]

### 950 Text and chart of accounts.

This section defines each account outlined in the format shown under section 940 of these regulations.

(a) *Attributable revenues—101 Freight.*

(1) This account shall include revenue from the transportation of freight and from transit, stop, and recognizing privileges, upon the basis of lawful tariff rates.

(2) This account shall include collections in excess of tariff charges, except where such amounts are segregated and held subject to refund.

(3) Proceeds derived from the sale of unclaimed and refused freight which has been transported in accordance with the contract of shipment shall be credited to this account in cases where such items can be readily identified. Uncollectible tariff charges on such shipments shall be charged to this account.

(4) Amounts determined to be uncollectible shall be accounted for in accordance with the text of account 63–61–00, “General—Uncollectible accounts.”

#### ITEMS TO BE CREDITED

(a) Revenue upon the basis of local freight tariff rates, regardless of class of train in which the freight is transported.

(b) The carrier's proportion of revenue upon the basis of through freight tariff rates, regardless of class of train in which the freight is transported.

(c) Revenue from transportation of mail matter, and empty mail pouches, at freight rates.

(d) Revenue from transportation of freight on special trains at rates based on weights of shipments.

(e) Revenue on basis of classifications and freight tariffs from transportation of caretakers of freight shipments.

(f) Revenue from reconsigning privileges.

(g) Revenue from stop privileges.

(h) Revenue from transit privileges.



(i) Revenue upon the basis of arbitraries out of freight, rates for water transfers (ferriage, lighterage, and floatage).

(j) Revenue from transportation of trailers and containers on flat cars in TOFC/COFC service upon the basis of all-rail line-haul freight tariff rates and under arrangements for motor carrier-railroad joint haul, and from the loading and unloading of trailers and containers on and from flat cars upon the basis of tariff rates and under arrangements for motor carrier-railroad joint haul.

#### ITEMS TO BE CHARGED

(a) Amounts paid as bridge and ferry arbitraries on freight.

(b) Amounts paid for completing a haul.

(c) Amounts paid for elevation of freight.

(d) Amounts paid for switching services, in connection with the transportation of freight, on the basis of switching tariffs, and allowances out of through rates, including amounts paid for switching empty cars in connection with a freight revenue movement.

(e) Amounts paid for transferring freight between stations.

(f) Arbitraries and allowances to others for lighterage and wharfage.

(g) The carrier's proportion of overcharges resulting from the use of erroneous rates, weights, classifications or computations.

(h) The carrier's proportion of refunds on account of errors in routing and billing.

(i) The carrier's proportion of uncollected revenue on freight lost or destroyed in transit.

(j) The carrier's proportion of uncollected tariff charges on damaged shipments for which charges neither shipper nor consignee is liable.

(k) Amounts paid on basis of tariff rates for loading and unloading livestock.

(l) Amounts paid to motor truck companies for hauling trailers and containers to and from TOFC/COFC terminals, and allowances to shippers who perform such service on the basis of tariff rates.

NOTE A: Amounts paid for switching empty cars other than in connection with loaded movements shall be charged to operating expense account 61-32-XX, "General—Other Expenses—Transportation, Yard, Freight," except that amounts paid for switching equipment for repairs shall be included in the appropriate equipment repair accounts.

NOTE B: Other carriers' proportion of revenue and of uncollectible undercharges paid by the carrier on account of its errors in routing and billing shall be charged to operating expense account 61-35-76, "General—Other Expenses—Transportation, Administrative Support."

NOTE C: When a lessee company transports freight over the tracks of another carrier on the basis of a proportion of revenues under a

joint arrangement, it shall include the entire compensation in its revenue and statistics, charging the appropriate joint facility expense and rental accounts with the amounts paid the lessor company, and the lessor company shall credit the corresponding accounts.

NOTE D: Revenue from the transportation of caretakers of freight shipments, when not included as a part of the freight charges on the waybill covering the freight shipments, shall be credited to account 102, "Passenger."

NOTE E: This account shall be maintained so as to show separately payments and allowances for (a) terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates, further separated between (1) TOFC/COFC service, and (2) all other freight service; also (b) payments for switching services when performed in connection with line-haul transportation of freight on the basis of switching tariffs and allowances out of freight rates, including the switching of empty cars in connection with a revenue movement, and (c) payments on basis of tariff rates for loading and unloading livestock.

*104 Switching.* (1) This account shall include the revenue from switching service upon the basis of lawful tariff rates. To this account shall be credited the carrier's revenue upon the basis of tariff rates, or the carrier's allowance out of through rates, from the switching of cars of all kinds, loaded or empty, either locally at a station or within a switching district, between connecting lines, between local industries, or between connecting lines and local industries; revenue upon the basis of distinct tariff rates for "trapcar" and "ferry-car" service and for spotting cars; also the revenue from interwork switching at industrial plants, and the revenue from "penalty switching" incident to the improper delivery of cars by other carriers.

(2) To this account shall be charged amounts paid for switching when such switching service is provided for in the switching rate charged by the carrier.

NOTE: "Penalty switching" charges paid by the carrier shall be included in expense account 61-32-XX, "General—Other Expenses—Transportation, Yard, Freight."

*105 Water transfers.* (1) This account shall include the revenue, from the transfer by water (ferriage, lighterage, and floatage), of passenger, freight, vehicles, and livestock, upon the basis of lawful local tariff rates.

(2) This account also shall include revenue from water transfers of other traffic, such as the revenue from towing beyond lighterage limits and all other towing for which an extra charge is made; insurance of freight afloat when billed out at other than cost; storage of freight afloat; grain overage in boats; pumping performed for outside parties; and for other similar sources.

(3) To this account shall be charged amounts payable to other companies or individuals for extra lighterage, extra towing, and for all other service when such payments represent revenue collected and credited to this account and not a directed expense.

NOTE: No revenue shall be included in this account for water transfers of passengers or shipments upon the basis of arbitraries out of rates for transportation involving rail line haul.

**106 Demurrage.** This account shall include the revenue from the detention of cars incident to loading, unloading, reconsigning, and stops in transit upon the basis of lawful tariffs for demurrage. This account shall also include the revenue from the detention of trailers and containers used in TOFC/COFC service, incident to loading and unloading, upon the basis of tariff rates.

NOTE: This account shall be maintained so as to reflect separately (1) revenue from detention of cars, and (2) revenue from detention of trailers and containers used in TOFC/COFC service.

**110 Incidental.** This account is designed to show the amounts which the carrier becomes entitled to receive from services rendered incidentally with rail-line and water-line transportation; for the use of facilities of which the expenses for operation and maintenance are not separable from railway expenses and from incidental sources not provided for elsewhere. Among the items included in this account are revenues derived from (1) hotels and restaurants, (2) operations conducted at stations and on trains by individual or companies other than railway companies, (3) storage, (4) the sale of electric power, (5) renting property operated and maintained in connection with the property used in the carrier's transportation operations and from railway operations not provided for elsewhere.

**121 Joint facility, credit.** This account shall include the carrier's proportion of revenue collected by others in connection with the operation of joint tracks, yards, terminals, and other facilities, including revenue from hotels, restaurants, grain elevators, sale of power, and other miscellaneous operations.

NOTE A: The purpose of this account is to show the amounts of revenue from the operation of joint tracks, yards, terminals and other facilities operated by other companies, which under existing contracts or agreements are credited by the operating company to the tenant companies which participate therein. The bill rendered by any creditor company against a debtor company for the latter's proportion of the expense of maintenance and operation of joint facilities, which includes also a credit covering a proportion of the revenue to be paid over, shall show the distribution of the credit for such proportion of the revenue separately from the distribution of the expense of operation.

NOTE B: No credits shall be made to this account representing amounts creditable by the operating company to primary accounts 101–103, 105, and 110.

**122 Joint facility, debit.** This account shall include that proportion of revenue from the operation of joint tracks, yards, terminals, and other facilities, which is creditable to other companies, including revenue from hotels, restaurants, grain elevators, sale of power, and other miscellaneous operations.

NOTE A: The purpose of this account is to show the amount of revenue from operation of a terminal company or other carrier which, under the terms of existing contracts or agreements covering the joint use of tracks, yards, and other facilities, is credited to other carriers that participate in the benefits from such joint use. The bill rendered by a creditor company against a debtor company for the latter's proportion of expense of maintaining and operating joint facilities, which includes a credit covering the debtor company's proportion of the revenues from operation of such joint facilities, shall indicate separately the proper distribution of both the revenues and the expenses included in the bill, and such distribution shall be adhered to the debtor.

NOTE B: No debits shall be made to this account representing amounts creditable by the operating company to primary accounts 101–103, 105, and 110.

## OTHER INCOME ACCOUNTS

*506 Revenues from property used in other than carrier operations.* This account shall include the total revenues derived from property used in other than carrier operations, the cost of which is includible in balance-sheet account 737, "Property used in other than carrier operations."

*510 Miscellaneous rent income.* (1) This account shall include such rents of property owned and controlled by the accounting carrier as are not provided for in the foregoing accounts.

(2) This account shall be charged with the cost of maintenance of the property rented, also specific incidental expenses in connection with such property, such as the cost of negotiating contracts, advertising for tenants, fees paid conveyancers, collectors' commissions, and analogous items.

NOTE A: If property the rent of which is chargeable to account 543—"Miscellaneous rents," is sublet by the accounting company, the rent receivable therefore shall be credited to this account.

NOTE B: Taxes on property the rent of which is creditable to this account shall be charged to account 553—"Taxes on property used in other than carrier operations."

NOTE C: The rent from property carried in balance-sheet account 737—"Property used in other than carrier operations," shall not be included in this account, but in account 506—"Revenues from property used in other than carrier operations."

NOTE D: Rent and other income from real estate acquired for new lines or for additions and betterments shall be credited to the appropriate road and equipment accounts until the completion or coming into service of the property.

*519 Miscellaneous income.* (1) This account shall include all items, not provided for elsewhere, properly creditable to income accounts during the current year. Among the items which shall be included in this account are:

(i) Cancellation of balance sheet accounts representing unclaimed wages and vouchered accounts written off because of carrier's inability to locate the creditor.

(ii) Profit from sale of land used for transportation purposes, of noncarrier property and of securities acquired for investment purposes.

(2) Gains from extinguishment of debt shall be aggregated and, if material,

credited to account 570 "Extraordinary Items," upon approval by the Commission; however, gains from extinguishment of debt (excluding debt maturing serially), which is made to satisfy sinking fund requirements, shall be recorded in this account regardless of amount.

*599 Subsidy payments from preexisting contracts.* This account shall include all payments made to the operating carrier of a subsidized line that (1) existed prior to the commencement of operations under a subsidy operating agreement and (2) would cease if freight service on the line were discontinued.

(b) *On-branch avoidable cost*—(1) *Actual and apportioned expense accounts.*

## PERSONNEL

Control ..... 10-00-00

This account may be used as a control account for all accounts in the PERSONNEL Series: Salaries and Wages; Fringe Benefits Not Included in Compensation.

*Salaries and Wages—Control.* This control account includes the compensation payable to employees for services performed. It includes amounts payable in connection with profit sharing and stock option plans that are part of employee compensation. This control account also includes amounts of compensation payable to employees for paid time off as a fringe benefit: vacation pay, holiday pay, sick pay, and other payments considered direct compensation for time not worked. Amounts of labor billed by contractors, other companies, and joint facilities, are not considered salaries and wages of the carrier company and are not to be included in this account group. Its components shall be distributed to the following accounts in accordance with instruction 1-14 of Part 1201, Subpart A:

Salaries and wages—way and structures—running: Freight ..... 11-11-XX

This account includes the compensation payable to all repair and maintenance employees and others who are associated with the repair and maintenance of the carrier's roadway and track on the line of road and outside of classification yards. Compensation payable to officers and technical and clerical employees shall only be assigned to Way and Structures—Other. This account shall be subdivided by the following functions:

Repair and maintenance	
Roadway .....	11-11-10
Tunnels and subways .....	11-11-11
Bridges and culverts .....	11-11-12
Track laying and surfacing .....	11-11-17
Signals and interlockers .....	11-11-19
Highway grade crossings .....	11-11-22

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Dismantling retired property .....	11–11–39
Road property and equipment damaged .....	11–11–48
Other—other .....	11–11–99
Salaries and wages—way and structures—switching: Freight .....	11–12–XX

This account includes the compensation payable to all repair and maintenance employees and others who are associated with the repair and maintenance of the carrier's roadway and track within classification yards and stations. Compensation payable to officers and technical and clerical employees shall be assigned to Way and Structures—Other. This account shall be subdivided by the following functions:

Repair and maintenance	
Roadway .....	11–12–10
Tunnels and subways .....	11–12–11
Bridges and culverts .....	11–12–12
Track laying and surfacing .....	11–12–17
Signals and interlockers .....	11–12–19
Highway grade crossings .....	11–12–22
Dismantling retired property .....	11–12–39
Road property and equipment damaged .....	11–12–48
Other—other .....	11–12–99
Salaries and wages—way and structures—other: Freight .....	11–13–XX

This account includes the compensation payable to all repair and maintenance employees and others who are associated with the repair and maintenance of the carrier's structures other than roadway and track. Each administration account (functions 02–06) includes the compensation payable to all officers and technical and clerical employees associated with the Way and Structures Activity. This account shall be subdivided by the following functions:

Administration	
Track .....	11–13–02
Bridges and buildings .....	11–13–03
Signals .....	11–13–04
Communications .....	11–13–05
Other .....	11–13–06
Repair and maintenance	
Communication systems .....	11–13–20
Electric power systems .....	11–13–21
Station and office buildings .....	11–13–23
Shop buildings—locomotives .....	11–13–24
Shop buildings—freight cars .....	11–13–25
Shop buildings—other .....	11–13–26
Locomotive servicing facilities .....	11–13–27
Miscellaneous buildings and structures .....	11–13–28
Coal terminals .....	11–13–29
Ore terminals .....	11–13–30
TOFC/COFC terminals .....	11–13–31
Other marine terminals .....	11–13–32
Motor vehicle loading and distribution facilities .....	11–13–33
Facilities for other specialized services operations .....	11–13–35
Roadway machines .....	11–13–36
Small tools and supplies .....	11–13–37
Snow removal .....	11–13–38
Dismantling retired property .....	11–13–39
Road property and equipment damaged .....	11–13–48
Other—other .....	11–13–99
Salaries and wages—equipment—locomotives: Freight .....	11–21–XX

This account includes the compensation payable to all officers and technical and cler-

ical employees, repair and maintenance employees, and others who are associated with the repair and maintenance of locomotives, whether owned by the carrier or by others. This account shall be subdivided by the following functions:

Administration—general .....	11–21–01
Repair and maintenance	
Dismantling retired property .....	11–21–39
Shop machinery .....	11–21–40
Locomotives .....	11–21–41
Road property and equipment damaged .....	11–21–48
Other—other .....	11–21–99
Salaries and Wages—Equipment—Freight Cars: Freight .....	11–22–XX

This account includes the compensation payable to all officers, technical and clerical employees, repair and maintenance employees, and others, who are associated with the repair and maintenance of freight cars, whether owned by the carrier or by others. This account shall be subdivided by the following functions:

Administration—general .....	11–22–01
Repair and maintenance	
Dismantling retired property .....	11–22–39
Shop machinery .....	11–22–40
Freight cars .....	11–22–42
Road property and equipment damaged .....	11–22–48
Other—other .....	11–22–99
Salaries and wages—equipment—other equipment: Freight .....	11–23–XX

This account includes the compensation payable to all officers, technical and clerical employees, repair and maintenance employees, and others, who are associated with the repair and maintenance of equipment other than locomotives and freight cars, whether owned by the carrier or by others. This account shall be subdivided by the following functions:

Administration—general .....	11–23–01
Repair and maintenance	
Dismantling retired property .....	11–23–39
Shop machinery .....	11–23–40
Trucks, trailers, containers in revenue service ..	11–23–43
Floating equipment—revenue service .....	11–23–44
Passenger and other revenue equipment .....	11–23–45
Computers and data processing equipment .....	11–23–46
Work and other non-revenue equipment .....	11–23–47
Road property and equipment damaged .....	11–23–48
Other—other .....	11–23–99
Salaries and wages—transportation—train: Freight .....	11–31–XX

This account includes the compensation payable to all officers, technical and clerical employees, engine and train crews, and other operational employees, who are associated with the dispatching and operation of freight trains over the roadway and outside of classification yards. This account shall be subdivided by the following functions:

Administration—general .....	11–31–01
Operations	
Engine crews .....	11–31–56
Train crews .....	11–31–57
Dispatching trains .....	11–31–58

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Operating switches, signals, interlockers, retarders, humps .....	11-31-59
Operating drawbridges .....	11-31-60
Highway crossing protection .....	11-31-61
Train inspection and lubrication .....	11-31-62
Clearing wrecks .....	11-31-63
Locomotive fuel .....	11-31-67
Electric power purchased/produced for motive power .....	11-31-68
Servicing locomotives .....	11-31-69
Other—other .....	11-31-99
Salaries and wages—transportation—yard: Freight .....	11-32-XX

This account includes the compensation payable to all officers, technical and clerical employees, engine and train crews, and other operational employees, who are associated with the movement of freight cars within classification yards and in terminal switching and transfer service. This account shall be subdivided by the following functions:

Administration—general .....	11-32-01
Operations	
Operating switches, signals, interlockers, retarders, humps .....	11-32-59
Clearing wrecks .....	11-32-63
Switch crews .....	11-32-64
Controlling operations .....	11-32-65
Yard and terminal clerical .....	11-32-66
Locomotive fuel .....	11-32-67
Electrical power purchased/produced for motive power .....	11-32-68
Servicing locomotives .....	11-32-69
Other—other .....	11-32-99
Salaries and wages—transportation—train and yard common: Freight .....	11-33-XX

This account includes the compensation payable to all officers, technical and clerical employees, engine and train crews, and other operational employees performing functions incurred on behalf of both train and yard operations. This account shall be subdivided by the following functions:

Operations .....	
Cleaning car interiors .....	11-33-70
Adjusting and transferring loads .....	11-33-71
Car loading devices and grain doors .....	11-33-72
Salaries and wages—transportation—specialized services: Freight .....	11-34-XX

This account includes the compensation payable to all officers, technical and clerical employees, engine and train crews, and other operational employees who are associated with operating services which are specialized in nature and in cost characteristics. The specialized services designated by the Board appear within the definition of specialized services. This account shall be subdivided by the following functions:

Administration—general .....	11-34-01
Operations	
Pickup and delivery, marine line haul, and rail substitute service .....	11-34-73
Loading, unloading, and local marine .....	11-34-74
Protective service .....	11-34-75
Other—other .....	11-34-99
Salaries and wages—transportation—administrative support: Freight .....	11-35-XX

This account includes the compensation payable to all officers, technical and clerical employees, engine and train crews, and other operational employees, who are associated with providing direct administrative support for the Transportation Activity. For further clarification refer to the definition of the Administrative Support Operations Subactivity contained in Part 1201, Subpart A. This account shall be subdivided by the following functions:

Administration—general .....	11-35-01
Operations	
Clerical and accounting employees .....	11-35-76
Communication systems operations .....	11-35-77
Loss and damage claims processing .....	11-35-78
Other—other .....	11-35-99
Salaries and wages—general and administrative: Freight .....	11-61-XX

This account includes the compensation payable to all employees who are associated with overall administration or other general support for carrier operations. Overall administration includes executive, legal, financial, treasury, accounting, budgeting, taxation, corporate planning, costing, marketing, advertising, traffic, corporate secretary, public relations, real estate, insurance administration, personnel administration, pension plan administration, general purchasing, labor relations, internal auditing, industrial engineering, and regulatory reporting. For further clarification refer to the definition of the General and Administrative Activity contained in Part 1201, Subpart A. This account shall be subdivided by the following functions:

Administration—general .....	11-61-01
General	
Accounting, auditing, finance .....	11-61-86
Management services and data processing .....	11-61-87
Marketing .....	11-61-88
Sales .....	11-61-89
Industrial development .....	11-61-90
Personnel and labor relations .....	11-61-91
Legal and secretarial .....	11-61-92
Public relations and advertising .....	11-61-93
Research and development .....	11-61-94
Other—other .....	11-61-99
Fringe benefits not included in compensation—control .....	12-00-00

This control account includes amounts payable to others, or other costs charged to expense, for employee benefits which are not considered part of direct compensation. These benefits include the carrier portions of Railroad Retirement contributions, pension expense, unemployment taxes, dental plans, health plans, hospitalization insurance, life insurance, subsidies for employee lunchrooms, company entertainment facilities for personal use, and other benefits to employees that are not includable in direct compensation. They exclude travel expense on company business, casualties, workmen's compensation, as well as dues, memberships,

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and similar items when the direct beneficiary is clearly the company rather than the employee

Fringe benefits not included in compensation—  
way and structures—running: Freight ..... 12–11–00

This account includes amounts payable to others, or other costs charged to expense, for employee benefits which are not considered part of direct compensation for employees who are associated with the repair and maintenance of the carrier's roadway and track on the line of road and outside of classification yards.

Fringe benefits not included in compensation—  
way and structures—switching: Freight ..... 12–12–00

This account includes amounts payable to others, or other costs charged to expense, for employee benefits which are not considered part of direct compensation for employees who are associated with repair and maintenance of the carrier's roadway and track within classification yards and stations.

Fringe benefits not included in compensation—  
way and structures—other: Freight ..... 12–13–00

This account includes amounts payable to others, or other costs charged to expense, for employee benefits which are not considered part of direct compensation for employees who are associated with the repair and maintenance of the carrier's structures other than roadway and track, and who are associated with the Administration of the Way and Structures Activity.

Fringe benefits not included in compensation—  
equipment—locomotives: Freight ..... 12–21–00

This account includes amounts payable to others, or other costs charged to expense, for employee benefits which are not considered part of direct compensation for employees who are associated with the repair and maintenance of locomotives, whether owned by the carrier or by others.

Fringe benefits not included in compensation—  
equipment—freight cars: Freight ..... 12–22–00

This account includes amounts payable to others, or other costs charged to expense, for employee benefits which are not considered part of direct compensation for employees who are associated with the repair and maintenance of freight cars, whether owned by the carrier or by others.

Fringe benefits not included in compensation—  
equipment—other equipment: ..... 12–23–00

This account includes the amounts payable to others, or other costs charged to expense, for employee benefits which are not considered part of direct compensation for employees who are associated with the repair and maintenance of equipment other than locomotives and freight cars, whether owned by the carrier or by others.

Fringe benefits not included in compensation—  
transportation—train: Freight ..... 12–31–00

This account includes the amounts payable to others, or other costs charged to expense, for employee benefits which are not considered part of direct compensation for employees who are associated with the dispatching and operating of freight trains over the roadway and outside of classification yards.

Fringe benefits not included in compensation—  
transportation—yard: Freight ..... 12–32–00

This account includes the amounts payable to others, or other costs charged to expense, for employee benefits which are not considered part of direct compensation for employees who are associated with the movement of freight cars within classification yards and in terminal switching and transfer service.

Fringe benefits not included in compensation—  
transportation—train and yard Common:  
Freight ..... 12–33–00

This account includes the amounts payable to others, or other costs charged to expense, for employee benefits which are not considered part of direct compensation for employees performing functions incurred on behalf of both train and yard operations.

Fringe benefits not included in compensation—  
transportation—specialized services: Freight ..... 12–34–00

This account includes the amounts payable to others, or other costs charged to expense, for employee benefits which are not considered part of direct compensation for employees who are associated with operating services which are specialized in nature and in cost characteristics. The specialized services designated by the Board appear within the definition of specialized services.

Fringe benefits not included in compensation—  
transportation—administrative support:  
Freight ..... 12–35–00

This account includes the amounts payable to others, or other costs charged to expense, for employee benefits which are not considered part of direct compensation for employees who are associated with providing direct administrative support for the Transportation Activity. For further clarification refer to the definition of the Administrative Support Operations Subactivity contained in Part 1201, Subpart A.

Fringe benefits not included in compensation—  
general and administrative: Freight ..... 12–61–00

This account includes the amounts payable to others, or other costs charged to expense, for employee benefits which are not considered part of direct compensation for employees who provide overall administration or other general support for carrier operations. Overall administration includes executive, legal, financial, treasury, accounting, budgeting, taxation, corporate planning, costing, marketing, advertising, traffic, corporate secretary, public relations, real estate, insurance administration, personnel administration, pension plan administration, general

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purchasing, labor relations, internal auditing, industrial engineering, and regulatory reporting. For further clarification refer to the definition of the General and Administrative Activity contained in Part 1201, Subpart A.

### MATERIEL

Control ..... 20-00-00

This account may be used as a control account for the MATERIEL series: Materials, Tools, Supplies, Fuels, Lubricants.

Materials, tools, supplies, fuels, lubricants—  
Control ..... 21-00-00

This account group includes the cost of items installed or commodities consumed which are charged to expense in connection with carrier operations. This account includes charges to expense for all materials, small tools, supplies, fuels, lubricants, purchased standard stationery and forms, freight-in on materials and supplies, and similar items. This account excludes purchased services such as utilities, communications, postage and other items of similar nature.

Materials, tools, supplies, fuels, lubricants—  
way and structures—Running: Freight ..... 21-11-XX

This account includes the cost of items installed or commodities consumed which are charged to expense, where such items are consumed in the performance or support of the repair and maintenance of the carrier's roadway and track on the line of the road and outside of classification yards. This account includes charges to expense for all materials, small tools, supplies, fuels, lubricants, purchased standard stationery and forms, freight-in on materials, and supplies, and similar items. Its components shall be distributed to the following functions in accordance with instruction 1-8 of Part 1201, Subpart A:

#### Repair and maintenance

Roadway ..... 21-11-10  
Tunnels and subways ..... 21-11-11  
Bridges and culverts ..... 21-11-12  
Ties ..... 21-11-13  
Rails ..... 21-11-14  
Other track material ..... 21-11-15  
Ballast ..... 21-11-16  
Track laying and surfacing ..... 21-11-17  
Signals and interlockers ..... 21-11-19  
Highway grade crossings ..... 21-11-22  
Dismantling retired property ..... 21-11-39  
Road property and equipment damaged ..... 21-11-48  
Other—other ..... 21-11-99  
Materials, tools, supplies, fuels, lubricants—  
way and structures—switching: Freight ..... 21-12-XX

This account includes the cost of items installed or commodities consumed which are charged to expense, where such items are consumed in the performance or support of the repair and maintenance of the carrier's roadway and track within classification yards and stations. This account includes

charges to expense for all materials, small tools, supplies, fuels, lubricants, purchased standard stationery and forms, freight-in on materials and supplies, and similar items. Its components shall be distributed to the following functions in accordance with instruction 1-8 of Part 1201, Subpart A:

#### Repair and maintenance

Roadway ..... 21-12-10  
Tunnels and subways ..... 21-12-11  
Bridges and culverts ..... 21-12-12  
Ties ..... 21-12-13  
Rails ..... 21-12-14  
Other track material ..... 21-12-15  
Ballast ..... 21-12-16  
Track laying and surfacing ..... 21-12-17  
Signals and interlockers ..... 21-12-19  
Highway grade crossings ..... 21-12-22  
Dismantling retired property ..... 21-12-39  
Road property and equipment damaged ..... 21-12-48  
Other—other ..... 21-12-99  
Materials, tools, supplies, fuels, lubricants—  
way and structures—other: Freight ..... 21-13-XX

This account includes the cost of items installed or commodities consumed which are charged to expense, where such items are consumed in the performance or support of the repair and maintenance of the carrier's structures not provided for in running or switching. This account includes charges to expense for all materials, small tools, supplies, fuels, lubricants, purchased standard stationery and forms, freight-in on materials and supplies, and similar items. Its components shall be distributed to the following functions in accordance with instruction 1-8 of Part 1201, Subpart A:

#### Administration

Track ..... 21-13-02  
Bridges and buildings ..... 21-13-03  
Signals ..... 21-13-04  
Communications ..... 21-13-05  
Other ..... 21-13-06

#### Repair and maintenance

Communication systems ..... 21-13-20  
Electric power systems ..... 21-13-21  
Station and office buildings ..... 21-13-23  
Shop buildings—locomotives ..... 21-13-24  
Shop buildings—freight cars ..... 21-13-25  
Shop buildings—other equipment ..... 21-13-26  
Locomotive servicing facilities ..... 21-13-27  
Miscellaneous buildings and structures ..... 21-13-28  
Coal terminals ..... 21-13-29  
Ore terminals ..... 21-13-30  
TOFC/COFC terminals ..... 21-13-31  
Other marine terminals ..... 21-13-32  
Motor vehicle loading and distribution facilities ..... 21-13-33  
Facilities for other specialized services operations ..... 21-13-35  
Roadway machines ..... 21-13-36  
Small tools and supplies ..... 21-13-37  
Snow removal ..... 21-13-38  
Dismantling retired property ..... 21-13-39  
Road property and equipment damaged ..... 21-13-48  
Other—other ..... 21-13-99  
Materials, tools, supplies, fuels, lubricants—  
equipment—locomotives: Freight ..... 21-21-XX

This account includes the cost of items installed or commodities consumed which are charged to expense, where such items are

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consumed in the performance or support of the repair and maintenance of locomotives, whether owned by the carrier or by others. This account includes charges to expense for all materials, small tools, supplies, fuels, lubricants, purchased standard stationery and forms, freight-in on materials and supplies, and similar items. Its components shall be distributed to the following functions in accordance with instruction 1-8 of Part 1201, Subpart A:

Administration—General .....	21-21-01
Repair and maintenance	
Dismantling retired property .....	21-21-39
Machinery .....	21-21-40
Locomotives .....	21-21-41
Road property and equipment .....	21-21-48
Other—other .....	21-21-99
Materials, tools, supplies, fuels, lubricants—equipment—freight cars: Freight .....	21-22-XX

This account includes the cost of items installed or commodities consumed which are charged to expense, where such items are consumed in the performance or support of the repair and maintenance of freight cars, whether owned by the carrier or by others. This account includes charges to expense for all materials, small tools, supplies, fuels, lubricants, purchased standard stationery and forms, freight-in on materials and supplies, and similar items. Its components shall be distributed to the following functions in accordance with instruction 1-8 of Part 1201, Subpart A:

Administration—general .....	21-22-01
Repair and maintenance	
Dismantling retired property .....	21-22-39
Machinery .....	21-22-40
Freight cars .....	21-22-42
Road property and equipment damaged .....	21-22-48
Other—other .....	21-22-99
Materials, tools, supplies, fuels, lubricants—equipment—other equipment: Freight .....	21-23-XX

This account includes the cost of items installed or commodities consumed which are charged to expense, where such items are consumed in the performance or support of the repair and maintenance of equipment other than locomotives and freight cars, whether owned by the carrier or by others. This account includes charges to expense for all materials, small tools, supplies, fuels, lubricants, purchased standard stationery and forms, freight-in on materials and supplies, and similar items. Its components shall be distributed to the following functions in accordance with instruction 1-8 of Part 1201, Subpart A:

Administration—general .....	21-23-01
Repair and maintenance	
Dismantling retired property .....	21-23-39
Machinery .....	21-23-40
Trucks, trailers, containers in revenue service ..	21-23-43
Floating equipment—revenue service .....	21-23-44
Passenger and other revenue equipment .....	21-23-45
Computers and data processing equipment .....	21-23-46
Work and other nonrevenue equipment .....	21-23-47

Road property and equipment damaged .....	21-23-48
Other—other .....	21-23-99
Materials, tools, supplies, fuels, lubricants—transportation—train: Freight .....	21-31-XX

This account includes the cost of items installed or commodities consumed which are charged to expense, where such items are consumed in association with the dispatching and operation of freight trains over the roadway and outside of classification yards. This account includes charges to expense for all materials, small tools, supplies, fuels, lubricants, purchased standard stationery and forms, freight-in on materials and supplies, and similar items. Its components shall be distributed to the following functions in accordance with instruction 1-8 of Part 1201, Subpart A:

Administration—general .....	21-31-01
Operations	
Engine crews .....	21-31-56
Train crews .....	21-31-57
Dispatching trains .....	21-31-58
Operating switches, signals, interlockers, retarders, humps .....	21-31-59
Operating drawbridges .....	21-31-60
Highway crossing protection .....	21-31-61
Train inspection and lubrication .....	21-31-62
Clearing wrecks .....	21-31-63
Locomotive fuels .....	21-31-67
Electric power purchased/produced for motive power .....	21-31-68
Servicing locomotives .....	21-31-69
Other—other .....	21-31-99
Materials, tools, supplies, fuels, lubricants—transportation—yard: Freight .....	21-32-XX

This account includes the cost of items installed or commodities consumed which are charged to expense, where such items are consumed in association with the movement of freight cars within classification yards and in terminal switching and transfer service. This account includes charges to expense for all materials, small tools, supplies, fuels, lubricants, purchased standard stationery and forms, freight-in on materials and supplies, and similar items. Its components shall be distributed to the following functions in accordance with instruction 1-8 of Part 1201, Subpart A:

Administration—general .....	21-32-01
Operations	
Operating switches, signals, interlockers, retarders, humps .....	21-32-59
Clearing wrecks .....	21-32-63
Switch crews .....	21-32-64
Controlling operations .....	21-32-65
Yard and terminal clerical .....	21-32-66
Locomotive fuel .....	21-32-67
Electric power purchased/produced for motive power .....	21-32-68
Servicing locomotives .....	21-32-69
Other—other .....	21-32-99
Materials, tools, supplies, fuels, lubricants—transportation—train and yard common: Freight .....	21-33-XX

This account includes the cost of items installed or commodities consumed which are charged to expense, where such items are



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consumed on behalf of both train and yard operations. This account includes charges to expense for all materials, small tools, supplies, fuels, lubricants, purchased standard stationery and forms, freight-in on materials and supplies, and similar items. Its components shall be distributed to the following functions in accordance with instruction 1-8 of Part 1201, Subpart A:

Operations	
Cleaning car interiors .....	21-33-70
Adjusting, transferring loads .....	21-33-71
Car loading devices and grain doors .....	21-33-72
Materials, tools, supplies, fuels, lubricants— transportation—specialized services: Freight	21-34-XX

This account includes the cost of items installed or commodities consumed which are charged to expense, where such items are consumed in operating services which are specialized in nature and in cost characteristics. The specialized services designated by the Commission appear within the definition of specialized services. This account shall be subdivided by the following functions:

Administration—general .....	21-34-01
Operations	
Pick up and delivery, marine line haul, and rail substitute service .....	21-34-73
Loading, unloading, and local marine .....	21-34-74
Protective services .....	21-34-75
Other—other .....	21-34-99
Materials, tools, supplies, fuels, lubricants— transportation—administrative support: Freight .....	21-35-XX

This account includes the cost of items installed or commodities consumed which are charged to expense, where such items are consumed in association with providing direct administrative support for the Transportation Activity. For further clarification refer to the definition of the Administrative Support Operations Subactivity contained in Part 1201, Subpart A. This account shall be subdivided by the following functions:

Administration—general .....	21-35-01
Operations	
Clerks, accounting employees .....	21-35-76
Communication systems operations .....	21-35-77
Loss and damage claims processing .....	21-35-78
Other—other .....	21-35-99
Materials, tools, supplies, fuels, lubricants— general and administrative: Freight .....	21-61-XX

This account includes the cost of items installed or commodities consumed which are charged to expense, where such items are consumed in providing overall administration or other general support for carrier operations. For further clarification refer to the definition of the General and Administrative Activity contained in Part 1201, Subpart A. This account shall be subdivided by the following functions:

Administration—general .....	21-61-01
General	
Accounting, auditing, finance .....	21-61-86
Management services and data processing .....	21-61-87

Marketing .....	21-61-88
Sales .....	21-61-89
Industrial development .....	21-61-90
Personnel and labor relations .....	21-61-91
Legal and secretarial .....	21-61-92
Public relations and advertising .....	21-61-93
Research and development .....	21-61-94
Other—other .....	21-61-99

### PURCHASED SERVICES

Control .....	30-00-00
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This account may be used as a control account for all accounts in the PURCHASED SERVICES series:

Lease rentals—Credit .....	
Joint facility rent—Debit .....	
Joint facility rent—Credit .....	
Other rents—Debit .....	
Other rents—Credit .....	
Joint facility—Debit .....	
Joint facility—Credit .....	
Repairs billed by others—Debit .....	
Repairs billed to others—Credit .....	
Other purchased services .....	
Lease rentals—debit—control .....	31-00-00

This control account includes the rentals of road property and equipment with terms of 30 days or more. This account excludes joint facility and joint trackage rents, insurance and maintenance elements of lease payments, and all elements of capital leases as defined in FASB Statement No. 13. The components of this natural expense will be distributed to the following accounts in accordance with instruction 1-8 of Part 1201, Subpart A:

Lease rentals—debit—way and structures— running: freight .....	31-11-00
Lease rentals—debit—way and structures— switching: freight .....	31-12-00
Lease rentals—debit—way and structures— other: freight .....	31-13-00
Lease rentals—debit—equipment—locomotives: freight .....	31-21-00
Lease rentals—debit—equipment—freight cars: freight .....	31-22-00
Lease rentals—debit—equipment—other equipment: freight .....	31-23-00
Lease rentals—credit—control .....	32-00-00

This control account includes the rentals of owned property and equipment or subleases of leased road property and equipment with terms of from 30 days to one year. Longer term leases are indicative of a non-carrier operation and all revenues and expenses related to such property and equipment should be classified accordingly and excluded from railroad operations. This account excludes joint facilities and joint trackage, capital leases, and portions of lease receipts covering maintenance and insurance. The components of this natural expense account will be distributed to the following accounts in accordance with instruction 1-8 of Part 1201, Subpart A:

Lease rentals—credit—way and structures— running: freight .....	32-11-00
Lease rentals—credit—way and structures— switching: freight .....	32-12-00

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Lease rentals—credit—way and structures—other: freight .....	32-13-00
Lease rentals—credit—equipment—locomotives: freight .....	32-21-00
Lease rentals—credit—equipment—freight cars: freight .....	32-22-00
Lease rentals—credit—equipment—other equipment: freight .....	32-23-00
Joint facility rents—debit—control .....	33-00-00

This control account includes amounts payable accrued as rent for equipment, tracks, yards, terminals, and other facilities owned or controlled by other carriers, companies, or individuals, and in the joint use of which the accounting company participates. Amounts paid or payable by the accounting company in reimbursement for taxes on property jointly used shall be charged to this account.

NOTE: The cost of maintenance, operation, or administration of joint facilities, chargeable to the accounting company, shall be charged to the various joint facility accounts (37-XX-00). When the compensation for the use of joint facilities is a fixed amount or is based upon a charge per ton, car, or other unit, it shall be fairly apportioned between this account and Joint Facility—Dr. (37-XX-00). This apportionment shall be made by the operating company, and shall be followed by the accounting company. The components of this natural expense consist of the following accounts:

Joint facility rents—debit—way and structures—running: Freight .....	33-11-00
Joint facility rents—debit—way and structures—switching: Freight .....	33-12-00
Joint facility rents—debit—way and structures—other: Freight .....	33-13-00
Joint facility rents—debit—equipment—locomotives: Freight .....	33-21-00
Joint facility rents—debit—equipment—freight cars: Freight .....	33-22-00
Joint facility rents—debit—equipment—other equipment: Freight .....	33-23-00
Joint facility rents—credit—control .....	34-00-00

This control account includes amounts receivable accrued for rent of equipment, tracks, yards, terminals and other facilities owned or controlled by the accounting company and used jointly with other companies or individuals. Amounts receivable from other companies in reimbursement for taxes on property jointly used shall be credited to this account.

NOTE: The portion of the cost of maintenance, operation, or administration of joint facilities recoverable from others shall be credited to the various joint facility accounts (38-XX-00). When the compensation for the use of joint facilities is a fixed amount or is based upon a charge per ton, car, or other unit, it shall be fairly apportioned by the creditor between this account and Joint Facility—credit (28-XX-00).

Joint facility rents—credit—way and structures—running: Freight .....	34-11-00
Joint facility rents—credit—way and structures—switching: Freight .....	34-12-00

Joint facility rents—credit—way and structures—other: Freight .....	34-13-00
Joint facility rents—credit—equipment—locomotives: Freight .....	34-21-00
Joint facility rents—credit—equipment—freight cars: Freight .....	34-22-00
Joint facility rents—credit—equipment—other equipment: Freight .....	34-23-00
Other rents—debit—control .....	35-00-00

This account includes the rents with terms of less than 30 days which are not renewed. This account includes all time and mileage payments for interchange locomotive, freight car, and other revenue equipment hire. The components of this account will be distributed to the following accounts in accordance with instruction 1-8 of Part 1201, Subpart A:

Other rents—debit—way and structures—running: Freight: Freight .....	35-11-00
Other rents—debit—way and structures—switching: Freight .....	35-12-00
Other rents—debit—way and structures—other: Freight .....	35-13-00
Other rents—debit—equipment—locomotives: Freight .....	35-21-00
Other rents—debit—equipment—freight cars: Freight .....	35-22-00
Other rents—debit—equipment—other equipment: Freight .....	35-23-00
Other rents—credit—control .....	36-00-00

This account includes rents with terms of less than 30 days which are not renewed. This account includes all time and mileage receipts for interchanged locomotive, freight car, and other revenue equipment hire. The components of this account will be distributed to the following accounts in accordance with instruction 1-8 of Part 1201, Subpart A:

Other rents—credit—way and structures—running: Freight .....	36-11-00
Other rents—credit—way and structures—switching: Freight .....	36-12-00
Other rents—credit—way and structures—other: Freight .....	36-13-00
Other rents—credit—equipment—locomotives: Freight .....	36-21-00
Other rents—credit—equipment—freight cars: Freight .....	36-22-00
Other rents—credit—equipment—other equipment: Freight .....	36-23-00
Joint facility—debit—control .....	37-00-00

This account includes joint trackage and joint facility costs, exclusive of rents, payable by the railroad to others. The components of this account will be distributed to the following accounts in accordance with instruction 1-8 of Part 1201, Subpart A:

Joint Facility—debit—way and structures—running: Freight .....	37-11-00
Joint Facility—debit—way and structures—switching: Freight .....	37-12-00
Joint Facility—debit—way and structures—other: Freight .....	37-13-00
Joint facility—debit—equipment—locomotives: Freight .....	37-21-00
Joint facility—debit—equipment—freight cars: Freight .....	37-22-00
Joint facility—debit—equipment—other equipment: Freight .....	37-23-00

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Joint facility—debit—transportation—train: Freight .....	37-31-00
Joint facility—debit—transportation—yard: Freight .....	37-32-00
Joint facility—debit—transportation—specialized services: Freight .....	37-34-00
Joint facility—debit—transportation—administrative support: Freight .....	37-35-00
Joint facility—debit—general and administrative: Freight .....	37-61-00
Joint facility—credit—control .....	38-00-00

This account includes joint trackage and joint facility costs, exclusive of rents, payable by others to the railroad. The components of this account will be distributed to the following accounts in accordance with instruction 1-8 of Part 1201, Subpart A:

Joint facility—credit—way and structures—running: Freight .....	38-11-00
Joint facility—credit—way and structures—switching: Freight .....	38-12-00
Joint facility—credit—way and structures—other: Freight .....	38-13-00
Joint facility—credit—equipment—locomotives: Freight .....	38-21-00
Joint facility—credit—equipment—freight cars: Freight .....	38-22-00
Joint facility—credit—equipment—other equipment: Freight .....	38-23-00
Joint facility—credit—transportation—train: Freight .....	38-31-00
Joint facility—credit—transportation—yard: Freight .....	38-32-00
Joint facility—credit—transportation—specialized services: Freight .....	38-34-00
Joint facility—credit—transportation—administrative support: Freight .....	38-35-00
Joint facility—credit—general and administrative: Freight .....	38-61-00
Repairs billed by others—debit—control .....	39-00-00

This account includes amounts payable by the railroad to others for repair and maintenance of the reporting railroad's property and equipment. The components of this account shall be distributed to the following accounts in accordance with instruction 1-8 of Part 1201, Subpart A:

Repairs billed by others—debit—way and structures—running: Freight .....	39-11-XX
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This account includes amounts payable by the railroad to others for repair and maintenance of the reporting railroad's property associated with the carrier's roadway and track on the line of road and outside of classification yards. This account shall be subdivided by the following functions:

Repair and maintenance	
Roadway .....	39-11-10
Tunnels and subways .....	39-11-11
Bridges and culverts .....	39-11-12
Track laying and surfacing .....	39-11-17
Signals and interlockers .....	39-11-19
Highway grade crossings .....	39-11-22
Road property and equipment damaged .....	39-11-48
Repairs billed by others—debit—way and structures—switching: Freight .....	39-12-XX

This account includes amounts payable by the railroad to others for repair and maintenance of the reporting railroad's property associated with the carrier's roadway and

track within classification yards and stations. This account shall be subdivided by the following functions:

Repair and maintenance	
Roadway .....	39-12-10
Tunnels and subways .....	39-12-11
Bridges and culverts .....	39-12-12
Track laying and surfacing .....	39-12-17
Signals and interlockers .....	39-12-19
Highway grade crossings .....	39-12-22
Road property and equipment damaged .....	39-12-48
Repairs billed by others—debit—way and structures—other: Freight .....	39-13-XX

This account includes amounts payable by the railroad to others for repair and maintenance of the carrier's structures other than roadway and track. This account shall be subdivided by the following functions:

Repair and maintenance	
Communication systems .....	39-13-20
Electric power systems .....	39-13-21
Station and office buildings .....	39-13-23
Shop buildings—locomotives .....	39-13-24
Shop buildings—freight cars .....	39-13-25
Shop buildings—other equipment .....	39-13-26
Locomotive servicing facilities .....	39-13-27
Miscellaneous buildings and structures .....	39-13-28
Coal terminals .....	39-13-29
Ore terminals .....	39-13-30
TOFC/COFC terminals .....	39-13-31
Other marine terminals .....	39-13-32
Motor vehicle loading and distribution facilities ..	39-13-33
Facilities for other specialized services operations .....	39-13-35
Roadway machines .....	39-13-36
Small tools and supplies .....	39-13-37
Snow removal .....	39-13-38
Road property and equipment damaged .....	39-13-48
Repairs billed by others—debit—equipment—locomotives: Freight .....	39-21-XX

This account includes amounts payable by the railroad to others for repair and maintenance under the locomotive subactivity. This account shall be subdivided by the following functions:

Repair and maintenance	
Machinery .....	39-21-40
Locomotives .....	39-21-41
Road property and equipment damaged .....	39-21-48
Repairs billed by others—debit—equipment—freight cars: Freight .....	39-22-XX

This account includes amounts payable by the railroad to others for repair and maintenance under the freight car subactivity. This account shall be subdivided by the following function:

Repair and maintenance	
Machinery .....	39-22-40
Freight cars .....	39-22-42
Road property and equipment damaged .....	39-22-48
Repairs billed by others—debit—equipment—other equipment: Freight .....	39-23-XX

This account includes amounts payable by the railroad to others for the repair and maintenance of equipment not pertaining to the locomotive or freight car subactivity. This account shall be subdivided by the following functions:

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Repair and maintenance	
Machinery .....	39-23-40
Trucks, trailers, and containers in revenue service .....	39-23-43
Floating equipment—revenue service .....	39-23-44
Passenger and other revenue equipment .....	39-23-45
Computers and data processing equipment .....	39-23-46
Work and other nonrevenue equipment .....	39-23-47
Road property and equipment damaged .....	39-23-48
Repairs billed to others—credit—control .....	40-00-00

This control account includes amounts payable by others to the railroad for repair and maintenance of others' road property and equipment. The components of this account shall be distributed to the following accounts in accordance with instruction 1-8 of Part 1201, Subpart A:

Repairs billed to others—credit—way and structures—running: Freight .....	40-11-XX
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This account includes amounts payable by others to the railroad for repair and maintenance of other railroads' roadway and track on the line of road and outside of classification yards. This account shall be subdivided by the following functions:

Repair and maintenance	
Roadway .....	40-11-10
Tunnels and subways .....	40-11-11
Bridges and culverts .....	40-11-12
Track laying and surfacing .....	40-11-17
Signals and interlockers .....	40-11-19
Highway grade crossings .....	40-11-22
Road property and equipment damaged .....	40-11-48
Repairs billed to others—credit—way and structures—switching: Freight .....	40-12-XX

This account includes amounts payable by others to the railroad for repair and maintenance of other railroads' roadway and track within classification yards and stations. This account shall be subdivided by the following functions:

Repair and maintenance	
Roadway .....	40-12-10
Tunnels and subways .....	40-12-11
Bridges and culverts .....	40-12-12
Track laying and surfacing .....	40-12-17
Signals and interlockers .....	40-12-19
Highway grade crossings .....	40-12-22
Road property and equipment damaged .....	40-12-48
Repairs billed to others—credit—way and structures—other: Freight .....	40-13-XX

This account includes amounts payable by others to the railroad for repair and maintenance of other railroads' structures other than roadway and track. This account shall be subdivided by the following functions:

Repair and maintenance	
Communication systems .....	40-13-20
Electric power systems .....	40-13-21
Station and office buildings .....	40-13-23
Shop buildings—locomotives .....	40-13-24
Shop buildings—freight cars .....	40-13-25
Shop buildings—other equipment .....	40-13-26
Locomotive servicing facilities .....	40-13-27
Miscellaneous buildings and structures .....	40-13-28
Coal terminals .....	40-13-29
Ore terminals .....	40-13-30
TOFC/COFC terminals .....	40-13-31

Other marine terminals .....	40-13-32
Motor vehicle loading and distribution facilities .....	40-13-33
Facilities for other specialized services operations .....	40-13-35
Roadway machines .....	40-13-36
Small tools and supplies .....	40-13-37
Snow removal .....	40-13-38
Road property and equipment damaged .....	40-13-48
Repairs billed to others—credit—equipment—locomotives: Freight .....	40-21-XX

This account includes amounts payable by others to the railroad for repair and maintenance of other railroads' locomotives. This account shall be subdivided by the following functions:

Repair and maintenance	
Machinery .....	40-21-40
Locomotives .....	40-21-41
Road property and equipment damaged .....	40-21-48
Repairs billed to others—credit—equipment—freight cars: Freight .....	40-22-XX

This account includes amounts payable by others to the railroad for repair and maintenance of other railroads' freight cars. This account shall be subdivided by the following functions:

Repair and maintenance	
Machinery .....	40-22-40
Freight cars .....	40-22-42
Road property and equipment damaged .....	40-22-48
Repairs billed to others—credit—equipment—other equipment: Freight .....	40-23-XX

This account includes amounts payable by others to the railroad for repair and maintenance of other railroads' other equipment. This account shall be subdivided by the following functions:

Repair and maintenance	
Machinery .....	40-23-40
Trucks, trailers, and containers in revenue service .....	40-23-43
Floating equipment—revenue service .....	40-23-44
Passenger and other revenue equipment .....	40-23-45
Computers and data processing equipment .....	40-23-46
Work and other non-revenue equipment .....	40-23-47
Road property and equipment damaged .....	40-23-48
Other purchased services—control .....	41-00-00

This control account includes amounts charged or credited to operating expenses for purchased advertising; purchased printing; outside professional services such as legal, accounting, audit, engineering, and consulting; payments for detour of trains; utilities, telephone, postage, subscriptions, communications, purchased electric power for train and locomotive propulsion; and other services purchased. The components of this account shall be distributed to the following accounts in accordance with instruction 1-8 of Part 1201, Subpart A:

Other purchased services—way and structures—running: Freight .....	41-11-XX
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This account includes amounts charged or credited to operating expenses for other purchased services specified in control account 41-00-00. This account shall be subdivided by the following functions:

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Repair and maintenance	
Roadway .....	41-11-10
Tunnels and subways .....	41-11-11
Bridges and culverts .....	41-11-12
Track laying and surfacing .....	41-11-17
Signals and interlockers .....	41-11-19
Highway grade crossings .....	41-11-22
Dismantling retired property .....	41-11-39
Road property and equipment damaged .....	41-11-48
Other—other .....	41-11-99
Other purchased services—way and structures—switching: Freight .....	41-12-XX

This account includes amounts charged or credited to operating expenses for other purchased services specified in control account 41-00-00. This account shall be subdivided by the following functions:

Repair and maintenance	
Roadway .....	41-12-10
Tunnels and subways .....	41-12-11
Bridges and culverts .....	41-12-12
Track laying and surfacing .....	41-12-17
Signals and interlockers .....	41-12-19
Highway grade crossings .....	41-12-22
Dismantling retired property .....	41-12-39
Road property and equipment damaged .....	41-12-48
Other—other .....	41-12-99
Other purchased services—way and structures—other: Freight .....	41-13-XX

This account includes amounts charged or credited to operating expenses for other purchased services specified in control account 41-00-00. This account shall be subdivided by the following functions:

Administration	
Track .....	41-13-02
Bridges and buildings .....	41-13-03
Signals .....	41-13-04
Communications .....	41-13-05
Other .....	41-13-06

Repair and maintenance	
Communication systems .....	41-13-20
Electric power systems .....	41-13-21
Station and office buildings .....	41-13-23
Shop buildings—locomotives .....	41-13-24
Shop buildings—freight cars .....	41-13-25
Shop buildings—other equipment .....	41-13-26
Locomotive servicing facilities .....	41-13-27
Miscellaneous buildings and structures .....	41-13-28
Coal terminals .....	41-13-29
Ore terminals .....	41-13-30
TOFC/COFC terminals .....	41-13-31
Other marine terminals .....	41-13-32
Motor vehicle loading and distribution facilities .....	41-13-33
Facilities for other specialized services operations .....	41-13-35
Roadway machines .....	41-13-36
Small tools and supplies .....	41-13-37
Snow removal .....	41-13-38
Dismantling retired property .....	41-13-39
Road property and equipment damaged .....	41-13-48
Other—other .....	41-13-99
Other purchased services—equipment—locomotives: Freight .....	41-21-XX

This account includes amounts charged or credited to operating expenses for other purchased services specified in control account 41-00-00. This account shall be subdivided by the following functions:

Administration—general .....	41-21-01
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Repair and maintenance	
Dismantling retired property .....	41-21-39
Machinery .....	41-21-40
Locomotive .....	41-21-41
Road property and equipment damaged .....	41-21-48
Other—other .....	41-21-99
Other purchased services—equipment—freight cars: Freight .....	41-22-XX

This account includes amounts charged or credited to operating expenses for other purchased services specified in control account 41-00-00. This account shall be subdivided by the following functions:

Administration—general .....	41-22-01
Repair and maintenance	
Dismantling retired property .....	41-22-39
Machinery .....	41-22-40
Freight cars .....	41-22-42
Road property and equipment damaged .....	41-22-48
Other—other .....	41-22-99
Other purchased services—equipment—other equipment: Freight .....	41-23-XX

This account includes amounts charged or credited to operating expenses for other purchased services specified in control account 41-00-00. This account shall be subdivided by the following functions:

Administration—general .....	41-23-01
Repair and maintenance	
Dismantling retired property .....	41-23-39
Machinery .....	41-23-40
Trucks, trailers, containers in revenue service ..	41-23-43
Floating equipment—revenue service .....	41-23-44
Passenger and other revenue equipment .....	41-23-45
Computers and data processing equipment .....	41-23-46
Work and other nonrevenue equipment .....	41-23-47
Road property and equipment damaged .....	41-23-48
Other—other .....	41-23-99
Other purchased services—transportation—train: Freight .....	41-31-XX

This account includes amounts charged or credited to operating expenses for other purchased services specified in control account 41-00-00. This account shall be subdivided by the following functions:

Administration—general .....	41-31-01
Operations	
Engine crews .....	41-31-56
Train crews .....	41-31-57
Dispatching trains .....	41-31-58
Operating switches, signals, interlockers, retarders, humps .....	41-31-59
Operating drawbridges .....	41-31-60
Highway crossing protection .....	41-31-61
Train inspection and lubrication .....	41-31-62
Clearing wrecks .....	41-31-63
Locomotive fuel .....	41-31-67
Electric power purchased/produced for motive power .....	41-31-68
Servicing locomotives .....	41-31-69
Other—other .....	41-31-99
Other purchased services—transportation—yard: Freight .....	41-32-XX

This account includes amounts charged or credited to operating expenses for other purchased services specified in control account 41-00-00. This account shall be subdivided by the following functions:

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Administration—general .....	41–32–01
Operations	
Operating switches, signals, interlockers, re-	
tarders, humps .....	41–32–59
Clearing wrecks .....	41–32–63
Switch crews .....	41–32–64
Controlling operations .....	41–32–65
Yard and terminal clerical .....	41–32–66
Locomotive fuel .....	41–32–67
Electric power purchased/produced for motive	
power .....	41–32–68
Servicing locomotives .....	41–32–69
Other—other .....	41–32–99
Other purchased services—transportation—	
train and yard common: Freight .....	41–33–XX

This account includes amounts charged or credited to operating expenses for other purchased services specified in control account 41–00–00. This account shall be subdivided by the following functions:

Operations	
Cleaning car interiors .....	41–33–70
Adjusting, transferring loads .....	41–33–71
Car loading devices and grain doors .....	41–33–72
Other purchased services—transportation—	
specialized services: Freight .....	41–34–XX

This account includes amounts charged or credited to operating expenses for other purchased services specified in control account 41–00–00. This account shall be subdivided by the following functions:

Administration—general .....	41–34–01
Operations	
Pick up and delivery, marine line haul, and rail	
substitute service .....	41–34–73
Loading, unloading, and local marine .....	41–34–74
Protective Services .....	41–34–75
Other—other .....	41–34–99
Other purchased services—transportation—ad-	
ministrative support: freight .....	41–35–XX

This account includes amounts charged or credited to operating expenses for other purchased services specified in control account 41–00–00. This account shall be subdivided by the following functions:

Administration—general .....	41–35–01
Operations	
Clerks, accounting employees .....	41–35–76
Communication systems operations .....	41–35–77
Loss and damage claims processing .....	41–35–78
Other—other .....	41–35–99
Other purchased services—general and admin-	
istrative: freight .....	41–61–XX

This account includes amounts charged or credited to operating expenses for other purchased services specified in control account 41–00–00. This account shall be subdivided by the following functions:

Administration—general .....	41–61–01
General	
Accounting, auditing, finance .....	41–61–86
Management services and data processing .....	41–61–87
Marketing .....	41–61–88
Sales .....	41–61–89
Industrial development .....	41–61–90
Personnel and labor relations .....	41–61–91
Legal and secretarial .....	41–61–92

Public relations and advertising .....	41–61–93
Research and development .....	41–61–94
Other—other .....	41–61–99

**CLAIMS AND INSURANCE**

Control .....	50–00–00
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This account may be used as a control account for all accounts in the CLAIMS AND INSURANCE series: loss and damage claims; other casualties; insurance.

Loss and damage claims—control .....	51–00–00
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This account includes amounts payable to compensate for the loss or damage of freight or other goods carried in revenue service. This account excludes amounts payable to employees or other parties for injuries sustained or loss of life; for damage to real property of others or personal property not carried in revenue service; all payments for other damages of any kind; and related insurance premiums.

Loss and damage claims—transportation—	
train: freight .....	51–31–00

This account includes amounts payable to compensate for the loss or damage of freight or other goods carried in revenue service while operating all trains except those performing yard functions in terminals.

Loss and damage claims—transportation—	
yard: freight .....	51–32–00

This account includes amounts payable to compensate for the loss or damage of freight or other goods carried in revenue service which is lost or damaged in yards or terminals.

Loss and damage claims—transportation—train	
and yard common: freight .....	51–33–00

This account includes amounts payable to compensate for the loss or damage of freight or other goods carried in revenue service which are not predominantly train or yard.

Loss and damage claims—transportation—spe-	
cialized services: freight .....	51–34–00

This account includes amounts payable to compensate for the loss or damage of freight or other goods carried in revenue service incurred in designated specialized services operations.

Other casualties—control .....	52–00–00
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This account includes amounts payable to employees or other parties for injuries sustained or loss of life in connection with the construction, maintenance, operations, and administration of railroad property and equipment; for damage to real property, property of others or personal property not carried in revenue service; all payments for other damages of any kind. This account excludes freight and other goods carried in revenue service, and insurance premiums related to the casualties chargeable to this account.

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NOTE: The costs of clearing wrecks and repairing casualty-caused damage to the railroad's property and equipment are properly classified under other natural expense accounts as appropriate and further classified by relevant activities and functions.

These costs are appropriately charged to the following natural accounts:

Other casualties—way and structures—running: freight .....	52-11-00
Other casualties—way and structures—switching: freight .....	52-12-00
Other casualties—way and structures—other: freight .....	52-13-00
Other casualties—equipment—locomotives: freight .....	52-21-00
Other casualties—equipment—freight cars: freight .....	52-22-00
Other casualties—equipment—Other equipment: freight .....	52-23-00
Other casualties—transportation—train: freight .....	51-31-00
Other casualties—transportation—yard: freight .....	51-32-00
Other casualties—transportation—specialized services: freight .....	52-34-00
Other casualties—transportation—administrative support: freight .....	52-35-00
Other casualties—general and administrative: freight .....	52-61-00
Insurance—control .....	53-00-00

This account includes premiums for insurance to cover property and equipment loss and damage, liability, business interruption, and the like. These costs are appropriately charged to the following accounts:

Insurance—way and structures—running: freight .....	53-11-00
Insurance—way and structures—switching: freight .....	53-12-00
Insurance—way and structures—other: freight .....	53-13-00
Insurance—equipment—locomotives: freight .....	53-21-00
Insurance—equipment—freight cars: freight .....	53-22-00
Insurance—equipment—other equipment: freight .....	53-23-00
Insurance—transportation—train: freight .....	53-31-00
Insurance—transportation—yard: freight .....	53-32-00
Insurance—transportation—specialized services: freight .....	53-34-00
Insurance—transportation—administrative support: freight .....	53-35-00
Insurance—general and administrative: freight .....	53-61-00

### GENERAL

Control .....	60-00-00
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This account may be used as a control account for all accounts in the GENERAL series: other expenses; depreciation; uncollectible accounts; property taxes; other taxes.

Other expenses—control .....	61-00-00
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This account includes amounts charged to operating expenses for items not otherwise provided for in the other natural expense accounts, including travel and other expenses of employees, road property and equipment retirement losses, and other items of a general nature.

Other expenses—way and structures—running: freight .....	61-11-XX
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This account includes amounts charged to operating expenses for items not otherwise provided for in the other natural expense accounts, including travel and other expenses of employees, road property retirement losses, and other items of a general nature associated with the carrier's roadway and track on the line of road and outside of classification yards. This account shall be subdivided by the following functions:

#### Repair and maintenance

Roadway .....	61-11-10
Tunnels and subways .....	61-11-11
Bridges and culverts .....	61-11-12
Track laying and surfacing .....	61-11-17
Signals and interlockers .....	61-11-19
Highway grade crossings .....	61-11-22
Dismantling retired property .....	61-11-39
Road property and equipment damaged .....	61-11-48
Other—other .....	61-11-99
Other expenses—way and structures—switching: freight .....	61-12-XX

This account includes amount charged to operating expenses for items not otherwise provided for in the other natural expense accounts, including travel and other expenses of employees, road property retirement losses, and other items of a general nature associated with the carrier's roadway and track within classification yards and stations. This account shall be subdivided by the following functions:

#### Repair and maintenance

Roadway .....	61-12-10
Tunnels and subways .....	61-12-11
Bridges and culverts .....	61-12-12
Track laying and surfacing .....	61-12-17
Signals and interlockers .....	61-12-19
Highway grade crossings .....	61-12-22
Dismantling retired property .....	61-12-39
Road property and equipment damaged .....	61-12-48
Other—other .....	61-12-99
Other expenses—way and structures—other: freight .....	61-13-XX

This account includes amounts charged to operating expenses for items not otherwise provided for in the other natural expense accounts, including travel and other expenses of employees, road property retirement losses, and other items of a general nature associated with the carrier's structures other than roadway and track. This account shall be subdivided by the following functions:

#### Administration

Track .....	61-13-02
Bridges and buildings .....	61-13-03
Signals .....	61-13-04
Communications .....	61-13-05
Other .....	61-13-06

#### Repair and maintenance

Communication systems .....	61-13-20
Electric power systems .....	61-13-21
Station and office buildings .....	61-13-23
Shop buildings—locomotives .....	61-13-24
Shop buildings—freight cars .....	61-13-25
Shop buildings—other equipment .....	61-13-26
Locomotive servicing facilities .....	61-13-27
Miscellaneous buildings and structures .....	61-13-28

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Coal terminals .....	61–13–29
Ore terminals .....	61–13–30
TOFC/COFC terminals .....	61–13–31
Other marine terminals .....	61–13–32
Motor vehicle loading and distribution facilities .....	61–13–33
Facilities for other specialized services operations .....	61–13–35
Roadway machines .....	61–13–36
Small tools and supplies .....	61–13–37
Snow removal .....	61–13–38
Dismantling retired property .....	61–13–39
Road property and equipment damaged .....	61–13–48
Other—other .....	61–13–99
Other expenses—equipment—locomotives: Freight .....	61–21–XX

This account includes amounts charged to operating expenses for items not otherwise provided for in the other natural expense accounts, including travel and other expenses of employees and equipment retirement losses, associated with the repair and maintenance of locomotives, whether owned by the carrier or by others. This account shall be subdivided by the following functions:

Administration—general .....	61–21–01
Repair and maintenance	
Dismantling retired property .....	61–21–39
Machinery .....	61–21–40
Locomotives .....	61–21–41
Road property and equipment damaged .....	61–21–48
Other—other .....	61–21–99
Other expenses—equipment—freight cars: Freight .....	61–22–XX

This account includes amounts charged to operating expenses for items not otherwise provided for in the other natural expense accounts, including travel and other expenses of employees, equipment retirement losses, associated with the repair and maintenance of freight cars, whether owned by the carrier or by others. This account shall be subdivided by the following functions:

Administration—general .....	61–22–01
Repair and maintenance	
Dismantling retired property .....	61–22–39
Machinery .....	61–22–40
Freight cars .....	61–22–42
Road property and equipment damaged .....	61–22–48
Other—other .....	61–22–99
Other expenses—equipment—other equipment: Freight .....	61–23–XX

This account includes amounts charged to operating expenses for items not otherwise provided for in the other natural expense accounts, including travel and other expenses of employees, equipment retirement losses, associated with the repair and maintenance of equipment other than locomotives and freight cars, whether owned by the carrier or by others. This account shall be subdivided by the following functions:

Administration—general .....	61–23–01
Repair and maintenance	
Dismantling retired property .....	61–23–39
Machinery .....	61–23–40
Trucks, trailers, containers in revenue service .....	61–23–43
Floating equipment—revenue service .....	61–23–44
Passenger and other revenue equipment .....	61–23–45

Computers and data processing equipment .....	61–23–46
Work and other nonrevenue equipment .....	61–23–47
Road property and equipment damaged .....	61–23–48
Other—other .....	61–23–99
Other expenses—transportation—train: Freight .....	61–31–XX

This account includes amounts charged to operating expenses for items not otherwise provided for in the other natural expense accounts, including travel and other expenses of employees, associated with the dispatching and operations of freight trains over the roadway and outside of classification yards. This account shall be subdivided by the following functions:

Administration—general .....	61–31–01
Operations	
Engine crews .....	61–31–56
Train crews .....	61–31–57
Dispatching trains .....	61–31–58
Operating switches, signals, interlockers, retarders, humps .....	61–31–59
Operating drawbridges .....	61–31–60
Highway crossing protection .....	61–31–61
Train inspection and lubrication .....	61–31–62
Clearing wrecks .....	61–31–63
Locomotive fuel .....	61–31–67
Electric power purchased/produced for motive power .....	61–31–68
Servicing locomotives .....	61–31–69
Other—other .....	61–31–99
Other expenses—transportation—yard: Freight .....	61–32–XX

This account includes amounts charged to operating expenses for items not otherwise provided for in the other natural expense accounts, including travel and other expenses of employees, and other items of a general nature associated with the movement of freight cars within classification yards and in terminal switching and transfer service. This account shall be subdivided by the following functions:

Administration—general .....	61–32–01
Operations	
Operating switches, signals, interlockers, retarders, humps .....	61–32–59
Clearing wrecks .....	61–32–63
Switch crews .....	61–32–64
Controlling operations .....	61–32–65
Yard and terminal clerical .....	61–32–66
Locomotive fuel .....	61–32–67
Electric power purchased/produced for motive power .....	61–32–68
Servicing locomotives .....	61–32–69
Other—other .....	61–32–99
Other expenses—transportation—specialized services: Freight .....	61–34–XX

This account includes amounts charged to operating expenses for items not otherwise provided for in the other natural expense accounts, including travel and other expenses of employees, and other items of a general nature incurred in operating services which are specialized in nature and in cost characteristics. The specialized services designated by the Board appear within the definition of specialized services. This account shall be subdivided by the following functions:

Administration—general .....	61–34–01
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Operations	
Pick up and delivery, marine line haul, and rail substitute service .....	61-34-73
Loading, unloading, and local marine .....	61-34-74
Protective services .....	61-34-75
Other—other .....	61-34-99
Other expenses—transportation—administrative support: Freight .....	61-35-XX

This account includes amounts charged to operating expenses for items not otherwise provided for in the other natural expense accounts, including travel and other expenses of employees, and other items of a general nature incurred in association with providing direct administrative support for the Transportation Activity. This account shall be subdivided by the following functions:

Administration—general .....	61-35-01
Operations	
Clerks, accounting employees .....	61-35-76
Communication systems operations .....	61-35-77
Loss and damage claims processing .....	61-35-78
Other—other .....	61-35-99
Other expenses—general and administrative: Freight .....	61-61-XX

This account includes amounts charged to operating expenses for items not otherwise provided for in the other natural expense accounts, including travel and other expenses of employees, and other items of a general nature incurred in providing overall administration of other support for carrier operations. This account shall be subdivided by the following functions:

Administration—general .....	61-61-01
General	
Accounting, auditing, finance .....	61-61-86
Management services and data processing .....	61-61-87
Marketing .....	61-61-88
Sales .....	61-61-89
Industrial development .....	61-61-90
Personnel labor relations .....	61-61-91
Legal and secretarial .....	61-61-92
Public relations and advertising .....	61-61-93
Research and development .....	61-61-94
Other—other .....	61-61-99
Depreciation—control .....	62-00-00

This control account includes the amounts charged to operating expenses for depreciation of owned road property and equipment, and the depreciation element of road property held under capital lease in accordance with FASB Statement No. 13. These costs are appropriately charged to the following natural accounts:

Depreciation—way and structures—running: Freight .....	62-11-00
Depreciation—way and structures—switching: Freight .....	62-12-00
Depreciation—way and structures—other: Freight .....	62-13-00
Depreciation—equipment—locomotives: Freight .....	62-21-00
Depreciation—equipment—freight cars: Freight .....	62-22-00
Depreciation—equipment—other equipment: Freight .....	62-23-00
Uncollectible accounts—control .....	63-00-00

This account includes charges to operating expenses for the writedown of accounts and

notes due to the railroad, whether classified as current or long-term. This account includes any credits to allowance accounts for collectibility and total writeoff of receivables. This account does not include writedowns of property, equipment, or investments (except accounts, notes, or other receivables held as investments). Proper adjustments of incorrect receivables are not to be charged to this account. Collections of amounts previously written off or down are to be credited to this account. The total of this account shall be charged to the following account:

Uncollectible accounts—general and administrative: Freight .....	63-61-00
Property taxes—control .....	64-00-00

This account includes only taxes based on the value of real estate and personal property used in railroad operations. The total of this account shall be charged to the following account:

Property taxes—general and administrative: Freight .....	64-61-00
Other taxes—control .....	65-00-00

This account includes taxes on gross receipts, franchise fees, excise taxes, and similar items. This account excludes property taxes and taxes chargeable as employee benefits. The total of this account shall be charged to the following account:

Other taxes—general and administrative: Freight .....	65-61-00
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### (2) Other computed cost elements.

- 651 Locomotives return on investment.
- 652 Freight train car costs.
  - 01 Per day costs.
  - 02 Mileage costs.
- 654 Rehabilitation.
- 664 Deadheading, taxi and hotel costs.
  - 01 Deadheading.
  - 02 Taxi.
  - 03 Hotel.
- 665 Overhead movement costs.
  - 01 Transportation.
  - 02 Equipment.
  - 03 Freight-train cars—mileage portion.

### (3) Off-branch avoidable costs.

- 661 Terminal costs.
  - 01 Modified terminal costs.
  - 02 Normal terminal costs.
  - 03 Interchange costs.
- 662 Freight train car costs.
- 663 Freight train revenue ton-mile costs.

### (4) All other avoidable costs.<sup>1</sup>

- 671 Working capital.
- 672 Required capital expenditures.
- 673 Deferred maintenance.

<sup>1</sup>Accounts 671-675 apply to Part 1152 only. Accounts 677 and 682 apply to Part 1155 only.

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- 674 Current cost of freight train cars, locomotives, and other equipment.
- 675 Foregone tax benefits.
- 676 Administrative costs.
- 677 Deferred subsidy payment costs.
- 678 Casualty reserve expenses.
- Total, all other avoidable costs.
- 681 Reasonable return on the value of properties.
- 682 Management fee.

[43 FR 1733, Jan. 11, 1978, as amended at 43 FR 28498, June 30, 1978; 44 FR 9730, Feb. 14, 1979; 47 FR 49596, Nov. 1, 1982; 67 FR 57533, Sept. 11, 2002]

**APPENDIX I TO PART 1201—CERTIFICATION OF BRANCH LINE ACCOUNTING SYSTEM RECORDS**

Carrier: (Exact legal title or name of the respondent) \_\_\_\_\_

Name, title, telephone number and address of the person to be contacted:

Name \_\_\_\_\_  
Title \_\_\_\_\_  
Telephone Number: (Area Code) and (Telephone number) \_\_\_\_\_  
Office Address: (Street and number) (City, State, and ZIP code) \_\_\_\_\_

**CERTIFICATION**

I, the undersigned, \_\_\_\_\_  
of (Title of officer in charge of accounts) \_\_\_\_\_

(Full name of reporting company) \_\_\_\_\_

certify that during the calendar year 19\_\_\_\_  
the branch line accounting system data were collected and maintained for each line that met the criteria set forth in 49 CFR 1201, Subpart B, section 920(a), Lines For Which Data Collection Is Required, (Docket No. 36366).

Signature \_\_\_\_\_

Date \_\_\_\_\_

The lines covered by this certification are described below: (Describe each branch line separately using the following format as set forth in 49 CFR 1152.11.)

- (a) Carrier's designation for line (Ex. Zanesville Secondary Track);
- (b) State or states in which line is located;
- (c) County or counties in which line is located;
- (d) Milepost delineating each line or portion of line;
- (e) Agency or terminal station(s) located on line or portion of line with milepost designations;
- (f) Current category designation and date placed in that category; and

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(g) Previous category.

[44 FR 9730, Feb. 14, 1979, as amended at 47 FR 49596, Nov. 1, 1982]

**PARTS 1202–1219 [RESERVED]**

**PARTS 1220–1239—PRESERVATION OF RECORDS**

NOTE: Section 20(7)(b) of the Interstate Commerce Act includes the following provision:

Any person who shall knowingly and willfully make, cause to be made, or participate in the making of, any false entry in any annual or other report required under this section to be filed, or in the accounts of any book of accounts or in any records or memoranda kept by a carrier, or required under this section to be kept by a lessor or other person, or who shall knowingly and willfully destroy, mutilate, alter, or by any other means or device falsify the record of any such accounts, records, or memoranda, \* \* \* shall be deemed guilty of a misdemeanor and shall be subject, upon conviction in any court of the United States of competent jurisdiction to a fine of not more than five thousand dollars or imprisonment for not more than two years, or both such fine and imprisonment: *Provided*, That the Board may in its discretion issue orders specifying such operating, accounting, or financial papers, records, books, blanks, tickets, stubs, correspondence, or documents of such carriers, lessors, or other persons as may, after a reasonable time, be destroyed, and prescribing the length of time the same shall be preserved.

**PART 1220—PRESERVATION OF RECORDS**

Sec.

1220.0 Applicability.

1220.1 Records required to be retained.

1220.2 Protection and storage of records.

1220.3 Preservation of records.

1220.4 Companies going out of business.

1220.5 Waiver of requirements of these regulations.

1220.6 Schedule of records and periods of retention.

AUTHORITY: 49 U.S.C. 721, 11144, 11145.

SOURCE: 50 FR 10775, Mar. 18, 1985; 51 FR 22083, June 18, 1986, unless otherwise noted.

**§ 1220.0 Applicability.**

The preservation of record rules contained in this part shall apply to the following: